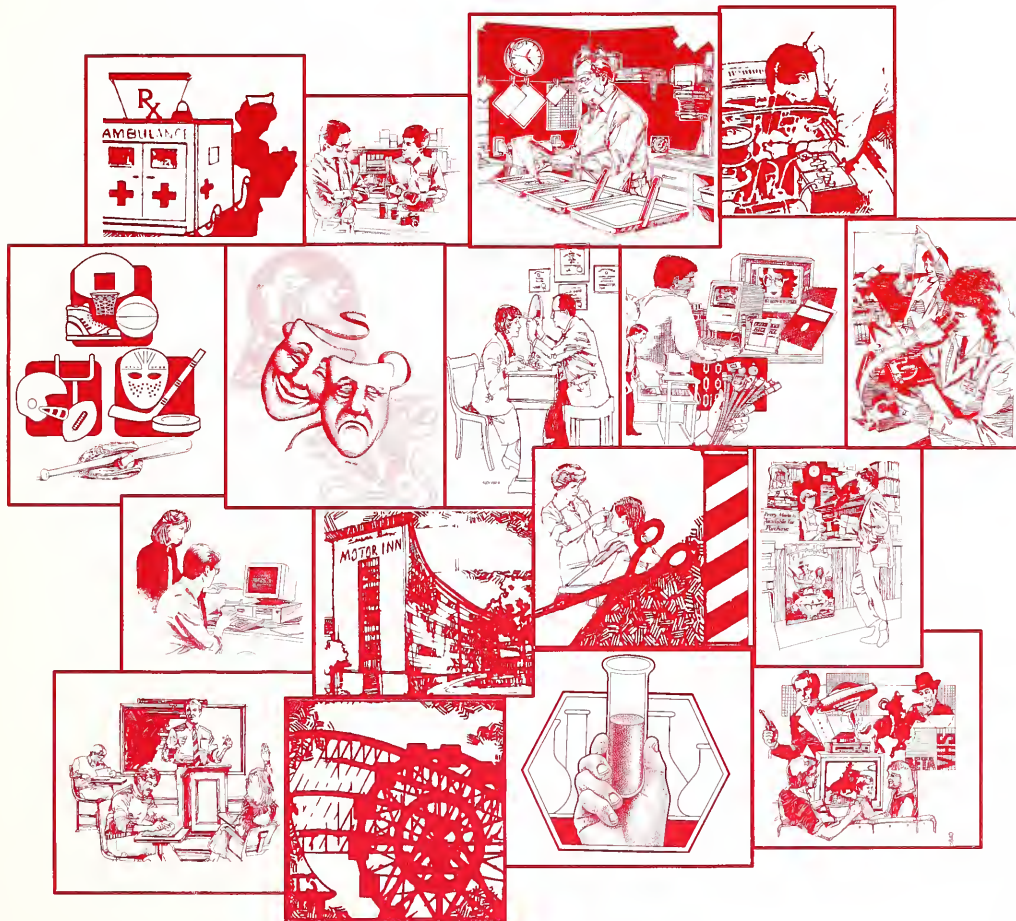


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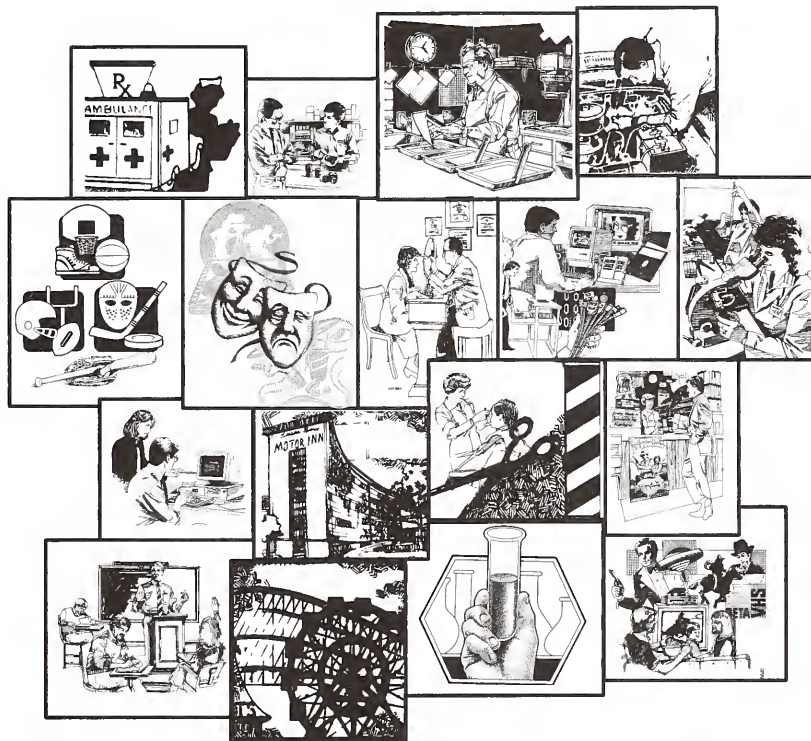
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# Contents

	Page
<b>Introduction</b>	
Coverage .....	1
Benchmarking .....	1
Unpublished Data .....	2
Dollar Values .....	2
Census Disclosure Rules .....	2
<b>Summary of Findings</b>	
<b>Chapter</b>	
1. Selected Service Industries .....	3
2. Selected Travel and Lodging Services (SIC's 472 and 70) .....	11
3. Personal Services (SIC 72) .....	25
4. Business and Selected Professional Services (SIC's 73, 81, and 87) .....	31
5. Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76) .....	49
6. Motion Pictures, and Amusement and Recreation Services (SIC's 78 and 79) .....	59
7. Health Services (SIC 80) .....	67
8. Social Services (SIC 83) .....	83
<b>Figures</b>	
1.1. Selected Service Industries—Estimated Receipts for Taxable Firms: 1993 and 1994 .....	3
1.2. Selected Service Industries—Estimated Revenue and Expenses for Tax-Exempt Firms: 1994 .....	8
2.1. Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Receipts for Taxable Firms: 1991 Through 1994 .....	11
2.2. Arrangement of Passenger Transportation (SIC 472)—Estimated Receipts for Taxable Employer Firms, by Source: 1994 .....	18
2.3. Arrangement of Passenger Transportation (SIC 472)—Estimated Expenses for Taxable Firms, by Component: 1994 .....	21
2.4. Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Per Capita Receipts for Taxable Firms: 1991 Through 1994 .....	23
3.1. Selected Personal Services (SIC 72)—Estimated Receipts for Taxable Firms: 1989 Through 1994 .....	27
3.2. Selected Personal Services (SIC 72)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1993 to 1994 .....	29
4.1. Business and Selected Professional Services (SIC's 73, 81, and 87)—Estimated Receipts for Taxable Firms, by Industry: 1989 Through 1994 .....	31
4.2. Business and Selected Professional Services (SIC's 73, 81, and 87)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1993 to 1994 .....	36

4.3.	Personnel Supply Services (SIC 736)—Estimated Receipts for Taxable Employer Firms, by Source: 1992 Through 1994 .....	37
4.4.	Personnel Supply Services (SIC 736)—Estimated Receipts for Taxable Employer Temporary Help Supply Firms, by Type of Help Supplied: 1992 Through 1994 .....	39
4.5.	Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Receipts for Taxable Firms, by Industry: 1992 Through 1994 .....	42
4.6.	Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Receipts for Taxable Employer Firms, by Source: 1994 .....	43
4.7.	Management and Public Relations Services (SIC 874)—Estimated Receipts for Taxable Employer Firms, by Source: 1994.....	45
4.8.	Management and Public Relations Services (SIC 874)—Estimated Receipts for Taxable Employer Firms, by Type of Service Provided: 1993 and 1994 .....	46
4.9.	Miscellaneous Business Services (SIC 738)—Estimated Receipts for Taxable Firms: 1992 Through 1994 .....	47
4.10.	Engineering, Architectural, and Surveying Services (SIC 871)—Estimated Receipts for Taxable Firms, by Industry: 1994 .....	47
5.1.	Selected Automotive Repair, Services, and Parking (SIC 75)—Estimated Receipts for Taxable Firms, by Component Industry: 1994.....	49
5.2.	Automotive Repair Shops (SIC 753)—Estimated Receipts of Taxable Firms, by Component Industry: 1994 .....	52
5.3.	Automotive Repair, Services, and Parking (SIC 75)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms, by Component Industry: 1993 to 1994 .....	53
5.4.	Automotive Rental and Leasing, Without Drivers (SIC 751)—Estimated Receipts from Short-Term Rental and Extended-Term Leasing for Taxable Employer Firms: 1994 .....	55
6.1	Motion Picture Production, Distribution, and Theaters (SIC's 781, 782, and 783)—Estimated Receipts for Taxable Firms: 1989 Through 1994.....	59
6.2.	Amusement and Recreation Services (SIC 79)—Estimated Receipts for Taxable Firms, by Component Industry: 1992 Through 1994 .....	61
6.3.	Motion Pictures (SIC 78)—Estimated Receipts for Taxable Firms, by Component Industry: 1994.....	63
6.4.	Amusement and Recreation Services (SIC 79)—Estimated Receipts for Taxable Firms, by Component Industry: 1994.....	63
6.5.	Amusement Parks (SIC 7996)—Estimated Receipts for Taxable Employer Firms, by Source: 1994 .....	65
7.1.	Health Services (SIC 80)—Estimated Receipts for Taxable Firms: 1994 .....	67
7.2.	Health Services (SIC 80 pt.)—Estimated Revenue for Tax-Exempt Firms: 1994 .....	72
7.3.	Health Services (SIC 80 pt.)—Estimated Expenses for Tax-Exempt Firms: 1994 .....	72
7.4.	Offices and Clinics of Doctors of Medicine (SIC 8011)—Estimated Receipts for Taxable Employer Firms, by Type of Service Performed: 1994.....	77
7.5.	Offices and Clinics of Doctors of Medicine (SIC 8011)—Estimated Receipts for Taxable Employer Firms, by Source: 1994.....	81
8.1.	Social Services (SIC 83)—Estimated Revenue for Tax-Exempt Firms: 1991 Through 1994 .....	83
8.2.	Social Services (SIC 83)—Estimated Year-to-Year Percent Change in Revenue and Expenses for Tax-Exempt Firms: 1993 to 1994.....	86

## Tables

1.1	Selected Service Industries—Estimated Receipts for Taxable Firms: 1985 Through 1994 .....	4
1.2	Selected Service Industries—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1985 Through 1994.....	5
1.3	Selected Service Industries—Estimated Revenue for Tax-Exempt Firms: 1985 Through 1994 .....	6

1.4	Selected Service Industries—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1985 Through 1994 .....	7
1.5	Selected Service Industries—Estimated Expenses for Tax-Exempt Firms: 1990 Through 1994 .....	9
1.6	Selected Service Industries—Estimated Year-to-Year Percent Change in Expenses for Tax-Exempt Firms: 1990 Through 1994 .....	9
2.1	Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Receipts for Taxable Firms: 1985 Through 1994.....	12
2.2	Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1985 Through 1994 .....	13
2.3	Camps and Membership Lodging (SIC's 703 and 704)—Estimated Revenue for Tax-Exempt Firms: 1990 Through 1994.....	14
2.4	Camps and Membership Lodging (SIC's 703 and 704)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1990 Through 1994.....	14
2.5	Camps and Membership Lodging (SIC's 703 and 704)—Estimated Expenses for Tax-Exempt Firms: 1990 Through 1994.....	14
2.6	Camps and Membership Lodging (SIC's 703 and 704)—Estimated Year-to-Year Percent Change in Expenses for Tax-Exempt Firms: 1990 Through 1994.....	14
2.7	Arrangement of Passenger Transportation (SIC 472)—Estimated Receipts for Taxable Employer Firms, by Source: 1985 Through 1994 .....	15
2.8	Arrangement of Passenger Transportation (SIC 472)—Estimated Year-to-Year Percent Change in Receipts for Taxable Employer Firms, by Source: 1985 Through 1994 .....	16
2.9	Arrangement of Passenger Transportation (SIC 472)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1985 Through 1994..	17
2.10	Arrangement of Passenger Transportation (SIC 472)—Estimated Expenses for Taxable Employer Firms, by Source: 1985 Through 1994 .....	17
2.11	Arrangement of Passenger Transportation (SIC 472)—Estimated Year-to-Year Percent Change in Expenses for Taxable Employer Firms, by Source: 1985 Through 1994 .....	19
2.12	Arrangement of Passenger Transportation (SIC 472)—Sources of Expenses for Taxable Employer Firms as a Percent of Total Dollar Volume: 1985 Through 1994..	20
2.13	Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Per Capita Receipts for Taxable Firms: 1985 Through 1994 .....	22
3.1	Selected Personal Services (SIC 72)—Estimated Receipts for Taxable Firms: 1985 Through 1994 .....	26
3.2	Selected Personal Services (SIC 72)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1985 Through 1994 .....	28
3.3	Selected Personal Services (SIC 72)—Estimated Per Capita Receipts for Taxable Firms: 1985 Through 1994 .....	30
4.1	Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Receipts for Taxable Firms: 1985 Through 1994 .....	32
4.2	Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1985 Through 1994...	34
4.3	Personnel Supply Services (SIC 736)—Estimated Receipts for Taxable Employer Firms, by Source: 1990 Through 1994 .....	37
4.4	Personnel Supply Services (SIC 736)—Estimated Year-to-Year Percent Change in Receipts for Taxable Employer Firms, by Source: 1990 Through 1994 .....	38
4.5	Personnel Supply Services (SIC 736)—Estimated Receipts from Supplying Temporary Help, by Source for Taxable Employer Firms: 1990 Through 1994.....	38
4.6	Personnel Supply Services (SIC 736)—Estimated Year-to-Year Percent Change in Receipts from Supplying Temporary Help, by Source for Taxable Employer Firms: 1990 Through 1994.....	40
4.7	Personnel Supply Services (SIC 736)—Sources of Receipts from Supplying Temporary Help, as a Percent of Total Temporary Help Supply Services for Taxable Employer Firms: 1990 Through 1994 .....	40

4.8	Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Receipts for Taxable Employer Firms, by Source: 1990 Through 1994 .....	41
4.9	Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Year-to-Year Percent Change in Receipts for Taxable Employer Firms, by Source: 1990 Through 1994.....	41
4.10	Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Percent of Total Dollar Volume for Receipts for Taxable Employer Firms, by Source: 1990 Through 1994.....	43
4.11	Management and Public Relations Services (SIC 874)—Estimated Receipts for Taxable Employer Firms, by Source: 1990 Through 1994 .....	44
4.12	Management and Public Relations Services (SIC 874)—Estimated Year-to-Year Percent Change in Receipts for Taxable Employer Firms, by Source: 1990 Through 1994 .....	44
4.13	Management and Public Relations Services (SIC 874)—Estimated Percent of Total Dollar Volume of Receipts for Taxable Employer Firms, by Source: 1990 Through 1994 .....	45
5.1	Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Receipts for Taxable Firms: 1985 Through 1994 .....	50
5.2	Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1985 Through 1994.....	51
5.3	Automotive Rental and Leasing, Without Drivers (SIC 751)—Estimated Receipts for Taxable Employer Firms, by Source: 1990 Through 1994 .....	54
5.4	Automotive Rental and Leasing, Without Drivers (SIC 751)—Estimated Year-to-Year Percent Change in Receipts for Taxable Employer Firms, by Source: 1990 Through 1994 .....	54
5.5	Automotive Rental and Leasing, Without Drivers (SIC 751)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1990 Through 1994..	56
5.6	Selected Automotive Repair, Services, and Parking (SIC 75)—Estimated Per Capita Receipts for Taxable Firms: 1985 Through 1994 .....	57
6.1	Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Receipts for Taxable Firms: 1985 Through 1994 .....	60
6.2	Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms, by Source: 1985 Through 1994 .....	62
6.3	Amusement Parks (SIC 7996)—Estimated Receipts for Taxable Employer Firms, by Source: 1990 Through 1994 .....	64
6.4	Amusement Parks (SIC 7996)—Estimated Year-to-Year Percent Change in Receipts for Taxable Employer Firms, by Source: 1990 Through 1994.....	64
6.5	Amusement Parks (SIC 7996)—Estimated Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1990 Through 1994 .....	65
6.6	Selected Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Per Capita Receipts for Taxable Firms: 1985 Through 1994 .....	66
7.1	Selected Health Services (SIC 80)—Estimated Receipts for Taxable Firms: 1985 Through 1994 .....	68
7.2	Selected Health Services (SIC 80)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1985 Through 1994 .....	69
7.3	Selected Health Services (SIC 80, pt.)—Estimated Revenue for Tax-Exempt Firms: 1985 Through 1994.....	70
7.4	Selected Health Services (SIC 80, pt.)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1985 Through 1994 .....	71
7.5	Selected Health Services (SIC 80, pt.)—Estimated Expenses for Tax-Exempt Firms: 1990 Through 1994.....	73
7.6	Selected Health Services (SIC 80, pt.)—Estimated Year-to-Year Percent Changes for Expenses for Tax-Exempt Firms: 1991 Through 1994.....	73



7.7	Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Estimated Receipts for Taxable Employer Firms, by Type of Service Performed: 1992 Through 1994.....	74
7.8	Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Estimated Year-to-Year Percent Change in Receipts for Taxable Employer Firms, by Type of Service Performed: 1992 Through 1994.....	75
7.9	Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1992 Through 1994.....	76
7.10	Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Estimated Receipts for Taxable Employer Firms, by Source: 1992 Through 1994.....	78
7.11	Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Estimated Year-to-Year Percent Change in Receipts for Taxable Employer Firms, by Source: 1992 Through 1994.....	79
7.12	Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1992 Through 1994.....	80
7.13	Selected Health Services (SIC 80)—Estimated Per Capita Receipts for Taxable Firms: 1985 Through 1994.....	82
8.1	Selected Social Services (SIC 83)—Estimated Receipts for Taxable Firms: 1985 Through 1994.....	84
8.2	Selected Social Services (SIC 83)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1985 Through 1994.....	84
8.3	Selected Social Services (SIC 83)—Estimated Revenue for Tax-Exempt Firms: 1985 Through 1994.....	85
8.4	Selected Social Services (SIC 83)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1985 Through 1994.....	85
8.5	Selected Social Services (SIC 83)—Estimated Expenses for Tax-Exempt Firms: 1990 Through 1994.....	86
8.6	Selected Social Services (SIC 83)—Estimated Year-to-Year Percent Change of Expenses for Tax-Exempt Firms: 1990 Through 1994.....	86

## Appendixes

A.	Measures of Sampling Variability.....	A-1
	Reliability of Data.....	A-1
	Measures of Sampling Variability.....	A-1
	Nonsampling Errors.....	A-1
B.	Explanatory Material.....	B-1
	Definition of Terms.....	B-1
	Arrangement of Passenger Transportation (SIC 472).....	B-1
	Equipment Rental and Leasing (SIC 735).....	B-2
	Temporary Help Supply Services (SIC 7363).....	B-2
	Computer Programming, Data Processing, and Other Computer Related Services (SIC 737).....	B-2
	Automotive Rental and Leasing, Without Drivers (SIC 751).....	B-3
	Amusement Parks (SIC 7996).....	B-3
	Offices and Clinics of Health Practitioners and Nursing and Personal Care Facilities (SIC's 801, 802, 803, 804, and 805).....	B-3
	Management Services and Public Relations (SIC 874).....	B-3
	Sample Design.....	B-4
	Sampling for New Businesses (Births).....	B-4
	Estimation of Receipts (Revenue).....	B-5
C.	Kind-of-Business Classifications.....	C-1

D.	Report Forms .....	D-1
	B-500 M .....	D-2
	B-500 M1 .....	D-4
	B-500 M2 .....	D-6
	B-500 M3 .....	D-8
	B-500 T .....	D-10
	B-500 T1 .....	D-12
	B-500 T2 .....	D-14
	B-500 T3 .....	D-16
	B-500 T4 .....	D-18
	B-500 T5 .....	D-20
	B-500 T6 .....	D-22

## Appendix Tables

A-1.1	Selected Service Industries—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1993 and 1994 .....	A-2
A-1.2	Selected Service Industries—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1993 and 1994 .....	A-2
A-2.1	Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1993 and 1994 .....	A-3
A-2.2	Camps and Membership Lodging (SIC's 703 and 704)—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1993 and 1994 .....	A-3
A-2.3	Arrangement of Passenger Transportation (SIC 472)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1993 and 1994 .....	A-3
A-2.4	Arrangement of Passenger Transportation (SIC 472)—Estimated Coefficients of Variation for Expense Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1993 and 1994 .....	A-4
A-3.1	Selected Personal Services (SIC 72)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1993 and 1994 .....	A-4
A-4.1	Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1993 and 1994 .....	A-5
A-4.2	Personnel Supply Services (SIC 736)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1993 and 1994 .....	A-6
A-4.3	Personnel Supply Services (SIC 736)—Estimated Coefficients of Variation for Receipts for Taxable Employer Firms from Supplying Temporary Help, by Source and Estimates of Year-to-Year Ratios: 1993 and 1994 .....	A-6
A-4.4	Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1993 and 1994 .....	A-6
A-4.5	Management and Public Relations Services (SIC 874)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1993 and 1994 .....	A-7
A-5.1	Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1993 and 1994 .....	A-7

A-5.2	Automotive Rental and Leasing, Without Drivers (SIC 751)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1993 and 1994 .....	A-8
A-6.1	Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1993 and 1994 .....	A-8
A-6.2	Amusement Parks (SIC 7996)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1993 and 1994 .....	A-9
A-7.1	Selected Health Services (SIC 80)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1993 and 1994 .....	A-9
A-7.2	Selected Health Services (SIC 80, pt.)—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1993 and 1994 .....	A-9
A-7.3	Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Type of Service Performed: 1993 and 1994 .....	A-10
A-7.4	Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Estimated Coefficients of Variation for the Percentages of Receipts for Taxable Employer Firms, by Type of Service Performed: 1993 and 1994 .....	A-11
A-7.5	Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1993 and 1994 .....	A-11
A-7.6	Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Estimated Coefficients of Variation for Percentages of Total Receipts for Taxable Employer Firms, by Source: 1993 and 1994 .....	A-12
A-8.1	Social Services (SIC 83)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1993 and 1994 .....	A-12
A-8.2	Social Services (SIC 83)—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1993 and 1994 .....	A-13





# Introduction

## Coverage

This report presents the results from the 1994 Service Annual Survey. This annual sample survey provides estimates of operating receipts of taxable firms and revenue and expenses of firms exempt from Federal income taxes for selected service industries.

The statistics presented in this report are summarized by kind-of-business classification based on the 1987 edition of the *Standard Industrial Classification* (SIC) manual issued by the Office of Management and Budget. The industries covered are defined in Division I of the SIC Manual and include: hotels, rooming houses, camps, and other lodging places (SIC 70); personal services (SIC 72); business services (SIC 73); automotive repair, services and parking (SIC 75); miscellaneous repair services (SIC 76); motion pictures (SIC 78); amusement and recreation services (SIC 79); health services (SIC 80); legal services (SIC 81); libraries and vocational schools (SIC's 823 and 824); social services (SIC 83); museums, art galleries, and botanical and zoological gardens (SIC 84); selected membership organizations (SIC's 861, 862, 864, and 869); and engineering, accounting, research, management, and related services (SIC 87). The survey also includes arrangement of passenger transportation (Division E, SIC 472) and real estate agents and managers (Division H, SIC 653).

The survey excludes from Division I of the SIC Manual, elementary and secondary schools (SIC 821); colleges, universities, professional schools, and junior colleges (SIC 822); miscellaneous educational services (SIC 829); labor unions and similar labor organizations (SIC 863); political organizations (SIC 865); religious organizations (SIC 866); private households (SIC 881); and services not elsewhere classified (SIC 899).

Separate estimates were developed for receipts of taxable firms and revenue of firms exempt from Federal income taxes for camps and recreational vehicle parks (SIC 703); selected amusement services (SIC's 792 and 7991, 7997 and 7999); selected health services (SIC's 801, 802, 805, 806, 808, and 809); legal services (SIC 81); libraries and vocational schools (SIC's 823 and 824); social services (SIC 83); museums, art galleries, and botanical and zoological gardens (SIC 84); research, testing, and development services (SIC 873); and selected management and public relation services (SIC 874, excluding 8744). Firms considered tax exempt include membership

lodging (SIC 704), membership organizations (SIC 86), and noncommercial research organizations (SIC 8733). Firms in all remaining SIC's were defined to be taxable.

The estimates for tax-exempt firms and for taxable arrangement of passenger transportation (SIC 472); real estate operators (except developers) and lessors (SIC 651); health (SIC 80); legal (SIC 81); libraries, correspondence, and vocational schools (SIC's 823 and 824); social services (SIC 83); museums, art galleries, and botanical and zoological gardens (SIC 84); and research, development, and testing services (SIC 873) were derived from a sample of employer firms only. For all other kinds of business presented here, data represent combined estimates for employers and nonemployers.

The survey excluded all government establishments classified in the covered industries, except for government-operated hospitals which were included.

Appendix A provides estimated measures of sampling variability (coefficients of variation) for the dollar volume estimates and estimates of year-to-year ratios presented in the report. Appendix B gives an explanation of the survey coverage, sampling, and estimation methodology. Appendix C provides a description of each kind of business included in the report. Sample of the 1994 questionnaires are shown in appendix D.

## Benchmarking

The 1988 through 1994 receipts, revenue, and expense estimates shown in this publication reflect a benchmarking operation that adjusted previously published estimates to 1987 and 1992 census levels while minimizing changes to the previously published year-to-year trends. Benchmarking accounts for differences between census and annual survey reporting and processing.

There have been some changes in the way we publish the Service Annual Survey data. Previous Service Annual Survey publications have shown total receipts for some industries which contained employer plus nonemployer data combined, while other industries contained just employer data. Starting this year, all industries feature employer plus nonemployer data for total receipts. The tables which show sources of receipts, revenue, or expenses from now on will show employer data only.

For both taxable and tax exempt firms, we computed ratios of total receipts (revenue for tax exempt firms) tabulated in the 1992 Census of Service Industries to

receipts estimated from the 1992 Service Annual Survey for each detail SIC. We then applied these ratios to the annual receipts estimates subsequent to 1992 to obtain adjusted 1993 and 1994 receipts estimates. Also, for each detail SIC, the 1987 through 1992 annual estimates were used as input to the benchmarking program and revised in a manner that linked the revised results to receipts from the 1987 and 1992 Censuses while minimizing differences in the year-to-year trends between the revised and previously published series for the years 1988 through 1992.

We obtained adjusted estimates of operating receipts, operating revenue and operating expenses for aggregate SIC's by summing adjusted detail level estimates, thereby assuring additivity.

### **Unpublished Data**

Estimates for some kinds of business not separately shown in this report are produced as a by-product of the published statistics. These additional data are not published because of their high sampling variability, poor

response rates, or other factors that result in their failure to meet Census Bureau standards for publication. The Bureau of the Census, upon written request, will release such figures for individual use.

Note that some unpublished figures can be derived from this report by subtracting published data from their respective totals. However, such figures are subject to the limitations described above. These unpublished estimates are for internal use only.

### **Dollar Values**

All dollar values presented in this report are expressed in current dollars; that is, the estimates are not adjusted to a constant dollar series. Consequently, when comparing data to prior years, users also should consider price level changes.

### **Census Disclosure Rules**

In accordance with Federal law governing census reports, no data are published that would disclose the operations of an individual firm.



## Chapter 1. Selected Service Industries

### SUMMARY OF FINDINGS

#### Taxable Firms

Business services (SIC 73) had estimated receipts of \$379.1 billion in 1994, a 12.0 ( $\pm 1.5$ ) percent increase from 1993. Estimated operating receipts for health services (SIC 80) rose 5.5 ( $\pm 1.4$ ) percent from 1993 to \$356.5 billion. Receipts for engineering, accounting, research, management, and related services (SIC 87) were \$239.7 billion, a 6.5 ( $\pm 1.6$ ) percent increase from 1993. Operating receipts for legal services (SIC 81) were \$113.7 billion in 1994. The receipts for museums, art galleries, and botanical and zoological gardens (SIC 84) were \$224 million in 1994.

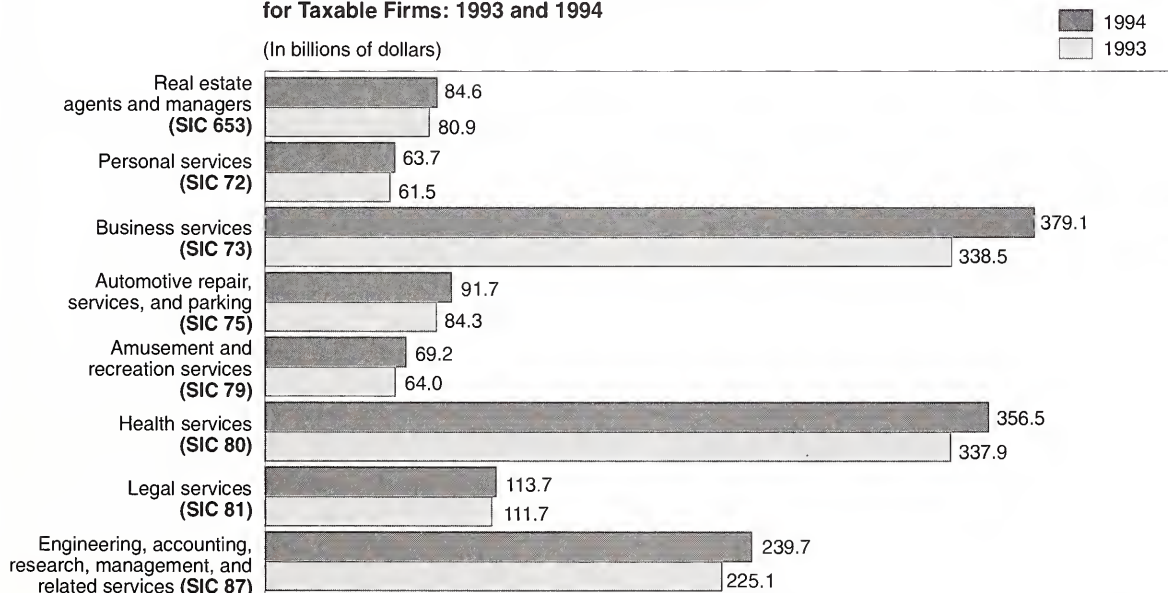
#### Tax-Exempt Firms

Revenue for health services (SIC 80) was \$360.5 billion, up 4.8 ( $\pm 2.0$ ) percent from 1993. Revenue for social services (SIC 83) was \$62.8 billion, a 6.9 ( $\pm 3.0$ ) percent increase from 1993. Selected amusement and recreation services (SIC's 792, 7991, 7997, and 7999) revenue in 1994 rose 7.2 percent from 1993.

Expenses in 1994 for health services (SIC 80) and social services (SIC 83) were up 6.4 ( $\pm 1.1$ ) percent and 6.9 ( $\pm 2.8$ ) percent, respectively, from 1993. Expenses for selected amusement and recreation services (SIC's 792, 7991, 7997, and 7999) increased 8.9 percent from 1993 to 1994.

Figure 1.1  
Selected Service Industries—Estimated Receipts  
for Taxable Firms: 1993 and 1994

(In billions of dollars)



Note: Data from 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A-1.1 for estimated measures of sampling variability (coefficients of variation).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.

Table 1.1. **Selected Service Industries—Estimated Receipts for Taxable Firms: 1985 Through 1994**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994	1993	1992	1991	1990
472	Arrangement of passenger transportation .....	13,354	12,506	11,926	11,438	12,276
653	Real estate agents and managers .....	84,645	80,870	73,080	63,180	63,023
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .....	80,299	74,521	71,038	65,284	64,225
72	Personal services .....	63,671	61,498	59,597	54,620	54,736
73	Business services .....	379,076	338,539	309,439	287,214	280,699
75	Automotive repair, services, and parking .....	91,744	84,283	78,511	71,542	73,722
76	Miscellaneous repair services .....	39,487	36,217	35,238	32,401	32,848
78	Motion pictures .....	54,238	50,185	45,662	42,838	39,982
79	Amusement and recreation services .....	69,210	64,017	57,699	51,654	50,126
80	Health services .....	356,471	337,946	321,653	293,907	271,212
81	Legal services .....	113,683	111,698	108,443	100,027	97,640
824	Vocational schools .....	4,824	4,561	4,429	4,183	4,519
83	Social services .....	22,000	19,935	18,201	16,365	15,509
84	Museums, art galleries, and botanical and zoological gardens .....	224	220	192	154	144
87	Engineering, accounting, research, management, and related services .....	239,670	225,062	215,624	202,696	198,395

See footnotes at end of table.

Table 1.1. **Selected Service Industries—Estimated Receipts for Taxable Firms: 1985 Through 1994—Continued**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1989	1988	1987	1986	1985
472	Arrangement of passenger transportation .....	11,041	9,521	8,196	7,465	7,063
653	Real estate agents and managers .....	62,325	58,980	52,919	48,360	43,364
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .....	61,229	58,637	53,630	47,634	45,386
72	Personal services .....	51,832	48,329	43,247	39,587	36,676
73	Business services .....	251,648	223,369	188,856	170,250	155,865
75	Automotive repair, services, and parking .....	70,961	66,053	58,278	53,867	51,735
76	Miscellaneous repair services .....	30,064	27,659	24,599	22,478	20,744
78	Motion pictures .....	36,173	31,746	27,754	23,740	21,543
79	Amusement and recreation services .....	44,539	41,272	36,646	33,984	31,206
80	Health services .....	241,558	221,741	196,212	173,885	158,180
81	Legal services .....	89,144	81,636	72,115	63,390	56,867
824	Vocational schools .....	4,577	4,263	3,400	3,327	2,909
83	Social services .....	(NA)	(NA)	(NA)	(NA)	(NA)
84	Museums, art galleries, and botanical and zoological gardens .....	(NA)	(NA)	(NA)	(NA)	(NA)
87	Engineering, accounting, research, management, and related services .....	183,528	160,446	139,897	127,885	119,117

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Revenue estimates for tax-exempt firms and organizations are shown in table 1.3. Expense estimates for tax-exempt firms and organizations are shown in table 1.5. See appendix A, table A-1.1 for estimated measures of sampling variability (coefficients of variation).



**Table 1.2. Selected Service Industries—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1985 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994/1993	1993/1992	1992/1991	1991/1990	1990/1989
472	Arrangement of passenger transportation .....	6.8	4.9	4.3	-6.8	11.2
653	Real estate agents and managers .....	4.7	10.7	15.7	0.2	1.1
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .....	7.8	4.9	8.8	1.6	4.9
72	Personal services .....	3.5	3.2	9.1	-0.2	5.6
73	Business services .....	12.0	9.4	7.7	2.3	11.5
75	Automotive repair, services, and parking .....	8.9	7.4	9.7	-3.0	3.9
76	Miscellaneous repair services .....	9.0	2.8	8.8	-1.4	9.3
78	Motion pictures .....	8.1	9.9	6.6	7.1	10.5
79	Amusement and recreation services .....	8.1	10.9	11.7	3.0	12.5
80	Health services .....	5.5	5.1	9.4	8.4	12.3
81	Legal services .....	1.8	3.0	8.4	2.4	9.5
824	Vocational schools .....	5.8	3.0	5.9	-7.4	-1.3
83	Social services .....	10.4	9.5	11.2	5.5	(NA)
84	Museums, art galleries, and botanical and zoological gardens .....	1.8	14.6	24.7	6.9	(NA)
87	Engineering, accounting, research, management, and related services .....	6.5	4.4	6.4	2.2	8.1

See footnotes at end of table.

**Table 1.2. Selected Service Industries—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1985 Through 1994—Continued**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1989/1988	1988/1987	1987/1986	1986/1985	1985/1984
472	Arrangement of passenger transportation .....	16.0	16.2	9.8	5.7	20.8
653	Real estate agents and managers .....	5.7	11.5	9.4	11.5	23.0
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .....	4.4	9.3	12.6	5.0	(NA)
72	Personal services .....	7.2	11.8	9.2	7.9	10.0
73	Business services .....	12.7	18.3	10.9	9.2	(NA)
75	Automotive repair, services, and parking .....	7.4	13.3	8.2	4.1	18.3
76	Miscellaneous repair services .....	8.7	12.4	9.4	8.4	17.3
78	Motion pictures .....	13.9	14.4	16.9	10.2	12.5
79	Amusement and recreation services .....	7.9	12.6	7.8	8.9	(NA)
80	Health services .....	8.9	13.0	12.8	9.9	(NA)
81	Legal services .....	9.2	13.2	13.8	11.5	15.2
824	Vocational schools .....	7.4	25.4	2.2	14.4	21.2
83	Social services .....	(NA)	(NA)	(NA)	(NA)	(NA)
84	Museums, art galleries, and botanical and zoological gardens .....	(NA)	(NA)	(NA)	(NA)	(NA)
87	Engineering, accounting, research, management, and related services .....	14.4	14.7	9.4	7.4	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Revenue estimates for tax-exempt firms and organizations are shown in table 1.3. Expense estimates for tax-exempt firms and organizations are shown in table 1.5. See appendix A, table A-1.1 for estimated measures of sampling variability (coefficients of variation).

**Table 1.3. Selected Service Industries—Estimated Revenue for Tax-Exempt Firms: 1985 Through 1994**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994	1993	1992	1991	1990
703, 704	Camps and membership lodging .....	930	863	808	782	798
792, 7991, 7997, 7999	Selected amusement and recreation services <sup>1</sup> ..	10,511	9,809	8,993	8,160	7,922
80	Health services .....	360,492	343,916	324,416	298,168	267,858
81	Legal aid societies and similar legal services ...	1,249	1,194	1,161	1,162	1,088
823	Libraries .....	671	613	527	481	476
824	Vocational schools .....	556	544	549	486	507
83	Social services .....	62,766	58,721	53,673	49,055	45,255
84	Museums, art galleries, and botanical and zoological gardens .....	3,584	3,441	3,199	3,048	2,871
86 (pt.)	Selected membership organizations <sup>2</sup> .....	39,357	38,227	36,256	33,288	31,458
873	Research, development, and testing services ..	13,950	13,192	12,534	11,463	11,035
874 ex. 8744	Management and public relations services, except facilities support management services	2,930	2,505	2,246	2,150	1,933

See footnotes at end of table.

**Table 1.3. Selected Service Industries—Estimated Revenue for Tax-Exempt Firms: 1985 Through 1994—Continued**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1989	1988	1987	1986	1985
703, 704	Camps and membership lodging .....	(NA)	(NA)	(NA)	(NA)	(NA)
792, 7991, 7997, 7999	Selected amusement and recreation services <sup>1</sup> ..	7,163	6,506	5,858	5,070	4,745
80	Health services .....	(NA)	(NA)	(NA)	(NA)	(NA)
81	Legal aid societies and similar legal services ...	944	775	665	563	478
823	Libraries .....	(NA)	(NA)	(NA)	(NA)	(NA)
824	Vocational schools .....	(NA)	(NA)	(NA)	(NA)	(NA)
83	Social services .....	(NA)	(NA)	(NA)	(NA)	(NA)
84	Museums, art galleries, and botanical and zoological gardens .....	(NA)	(NA)	(NA)	(NA)	(NA)
86 (pt.)	Selected membership organizations <sup>2</sup> .....	(NA)	(NA)	(NA)	(NA)	(NA)
873	Research, development, and testing services ..	9,975	9,014	8,304	7,125	6,326
874 ex. 8744	Management and public relations services, except facilities support management services	1,494	1,201	902	791	720

NA Not available.

<sup>1</sup>Selected amusement and recreational services include theatrical producers (except motion pictures), bands, orchestras, and entertainers (SIC 792); physical fitness facilities (SIC 7991); membership sports and recreation clubs (SIC 7997); and amusement and recreation services, not elsewhere classified (SIC 7999).

<sup>2</sup>Selected membership organizations include business associations (SIC 861); professional membership organizations (SIC 862); civic, social, and fraternal organizations (SIC 864); and other membership organizations, except labor unions and political and religious organizations (SIC 869).

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. See appendix A, table A-1.2 for estimated measures of sampling variability (coefficients of variation).

**Table 1.4. Selected Service Industries—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1985 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994/1993	1993/1992	1992/1991	1991/1990	1990/1989
703, 704	Camps and membership lodging .....	7.8	6.8	3.3	-2.0	(NA)
792, 7991, 7997, 7999	Selected amusement and recreation services <sup>1</sup> ..	7.2	9.1	10.2	3.0	10.6
80	Health services .....	4.8	6.0	8.8	11.3	(NA)
81	Legal aid societies and similar legal services ...	4.6	2.8	-0.1	6.8	15.3
823	Libraries .....	9.5	16.3	9.6	1.1	(NA)
824	Vocational schools .....	2.2	-0.9	13.0	-4.1	(NA)
83	Social services .....	6.9	9.4	9.4	8.4	(NA)
84	Museums, art galleries, and botanical and zoological gardens .....	4.2	7.6	5.0	6.2	(NA)
86 (pt.)	Selected membership organizations <sup>2</sup> .....	3.0	5.4	8.9	5.8	(NA)
873	Research, development, and testing services ..	5.7	5.2	9.3	3.9	10.6
874 ex. 8744	Management and public relations services, except facilities support management services	17.0	11.5	4.5	11.2	29.4

See footnotes at end of table.

**Table 1.4. Selected Service Industries—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1985 Through 1994—Continued**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1989/1988	1988/1987	1987/1986	1986/1985	1985/1984
703, 704	Camps and membership lodging .....	(NA)	(NA)	(NA)	(NA)	(NA)
792, 7991, 7997, 7999	Selected amusement and recreation services <sup>1</sup> ..	10.1	11.1	15.5	6.8	(NA)
80	Health services .....	(NA)	(NA)	(NA)	(NA)	(NA)
81	Legal aid societies and similar legal services ...	21.8	16.5	18.1	17.8	(NA)
823	Libraries .....	(NA)	(NA)	(NA)	(NA)	(NA)
824	Vocational schools .....	(NA)	(NA)	(NA)	(NA)	(NA)
83	Social services .....	(NA)	(NA)	(NA)	(NA)	(NA)
84	Museums, art galleries, and botanical and zoological gardens .....	(NA)	(NA)	(NA)	(NA)	(NA)
86 (pt.)	Selected membership organizations <sup>2</sup> .....	(NA)	(NA)	(NA)	(NA)	(NA)
873	Research, development, and testing services ..	10.7	8.6	16.5	12.6	(NA)
874 ex. 8744	Management and public relations services, except facilities support management services	24.4	33.1	14.0	9.9	(NA)

NA Not available.

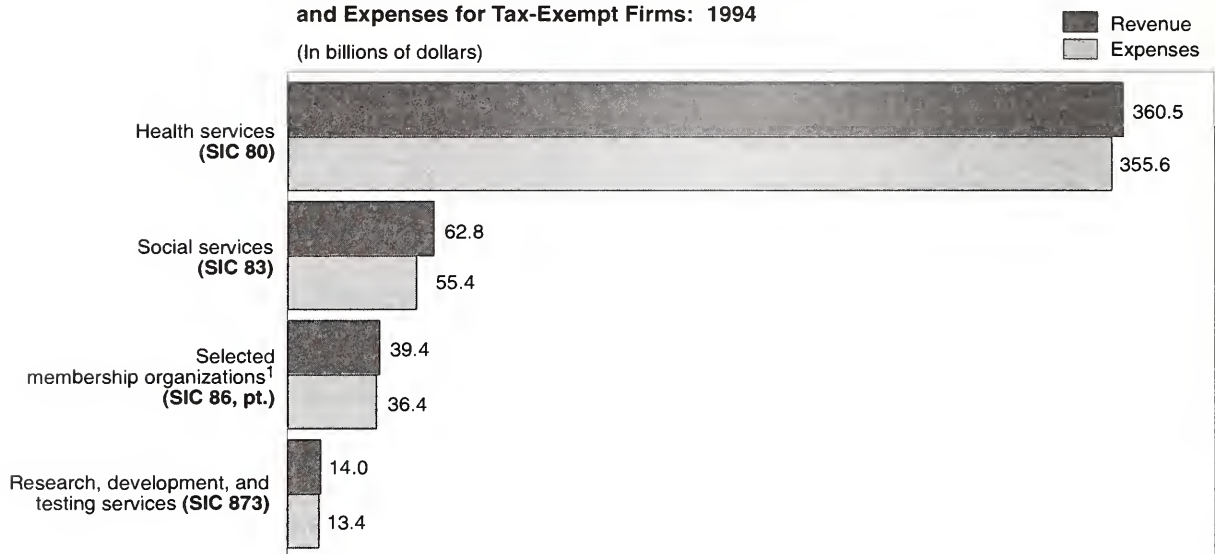
<sup>1</sup>Selected amusement and recreational services include theatrical producers (except motion pictures), bands, orchestras, and entertainers (SIC 792); physical fitness facilities (SIC 7991); membership sports and recreation clubs (SIC 7997); and amusement and recreation services, not elsewhere classified (SIC 7999).

<sup>2</sup>Selected membership organizations include business associations (SIC 861); professional membership organizations (SIC 862); civic, social, and fraternal organizations (SIC 864); and other membership organizations, except labor unions and political and religious organizations (SIC 869).

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. See appendix A, table A-1.2 for estimated measures of sampling variability (coefficients of variation).

Figure 1.2.  
**Selected Service Industries—Estimated Revenue  
 and Expenses for Tax-Exempt Firms: 1994**

(In billions of dollars)



<sup>1</sup> Selected membership organizations include business associations (SIC 861); professional membership organizations (SIC 862); civic, social, and fraternal organizations (SIC 864); and other membership organizations, except labor unions and political and religious organizations (SIC 869).

Note: Estimates are obtained from a sample of employer firms only, and therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See appendix A, table A-1.2 for estimated measures of sampling variability (coefficients of variation).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.



**Table 1.5. Selected Service Industries—Estimated Expenses for Tax-Exempt Firms: 1990 Through 1994**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994	1993	1992	1991	1990
703, 704 792, 7991, 7997, 7999	Camps and membership lodging .....	884	844	786	745	738
80	Selected amusement and recreation services <sup>1</sup> ..	10,552	9,686	8,808	7,909	7,554
81	Health services .....	355,647	334,351	312,049	285,206	258,994
823	Legal aid societies and similar legal services ...	1,178	1,135	1,129	1,063	940
824	Libraries .....	664	613	521	487	470
83	Vocational schools .....	550	550	547	539	515
84	Social services .....	55,387	51,816	47,170	43,089	39,355
86 (pt.)	Museums, art galleries, and botanical and zoological gardens .....	3,381	3,047	2,931	2,803	2,536
873	Selected membership organizations <sup>2</sup> .....	36,386	35,965	33,795	30,842	28,592
874 ex. 8744	Research, development, and testing services ..	13,432	13,027	12,149	10,829	9,951
	Management and public relations services, except facilities support management services	2,825	2,397	2,165	2,163	2,032

<sup>1</sup>Selected amusement and recreational services include theatrical producers (except motion pictures), bands, orchestras, and entertainers (SIC 792); physical fitness facilities (SIC 7991); membership sports and recreation clubs (SIC 7997); and amusement and recreation services, not elsewhere classified (SIC 7999).

<sup>2</sup>Selected membership organizations include business associations (SIC 861); professional membership organizations (SIC 862); civic, social, and fraternal organizations (SIC 864); and other membership organizations, except labor unions and political and religious organizations (SIC 869).

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See appendix A, table A-1.2 for estimated measures of sampling variability (coefficients of variation).

**Table 1.6. Selected Service Industries—Estimated Year-to-year Percent Change in Expenses for Tax-Exempt Firms: 1990 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994/1993	1993/1992	1992/1991	1991/1990
703, 704 792, 7991, 7997, 7999	Camps and membership lodging .....	4.7	7.4	5.5	0.9
80	Selected amusement and recreation services <sup>1</sup> .....	8.9	10.0	11.4	4.7
81	Health services .....	6.4	7.1	9.4	10.1
823	Legal aid societies and similar legal services .....	3.8	0.5	6.2	13.1
824	Libraries .....	8.3	17.7	7.0	3.6
83	Vocational schools .....	-	0.5	1.5	4.7
84	Social services .....	6.9	9.8	9.5	9.5
86 (pt.)	Museums, art galleries, and botanical and zoological gardens .....	11.0	4.0	4.6	10.5
873	Selected membership organizations <sup>2</sup> .....	1.2	6.4	9.6	7.9
874 ex. 8744	Research, development, and testing services .....	3.1	7.2	12.2	8.8
	Management and public relations services, except facilities support management services .....	17.9	10.7	0.1	6.4

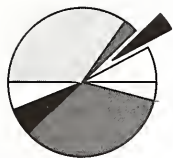
- Represents zero.

<sup>1</sup>Selected amusement and recreational services include theatrical producers (except motion pictures), bands, orchestras, and entertainers (SIC 792); physical fitness facilities (SIC 7991); membership sports and recreation clubs (SIC 7997); and amusement and recreation services, not elsewhere classified (SIC 7999).

<sup>2</sup>Selected membership organizations include business associations (SIC 861); professional membership organizations (SIC 862); civic, social, and fraternal organizations (SIC 864); and other membership organizations, except labor unions and political and religious organizations (SIC 869).

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See appendix A, table A-1.2 for estimated measures of sampling variability (coefficients of variation).





## Chapter 2. Selected Travel and Lodging Services (SIC's 472 and 70)

### SUMMARY OF FINDINGS

Receipts in 1994 for arrangers of passenger transportation (SIC 472) rose 6.8 ( $\pm 1.4$ ) percent from 1993 to \$13.4 billion. Receipts for air carriers were the source of \$6.4 billion, 54.0 percent of the industry total. Packaged tours were the source of 20.6 percent of arrangers of passenger transportation receipts in 1994. Receipts for travel agencies (SIC 4724) in 1994 were \$9 billion, a 6.7 percent increase from 1993.

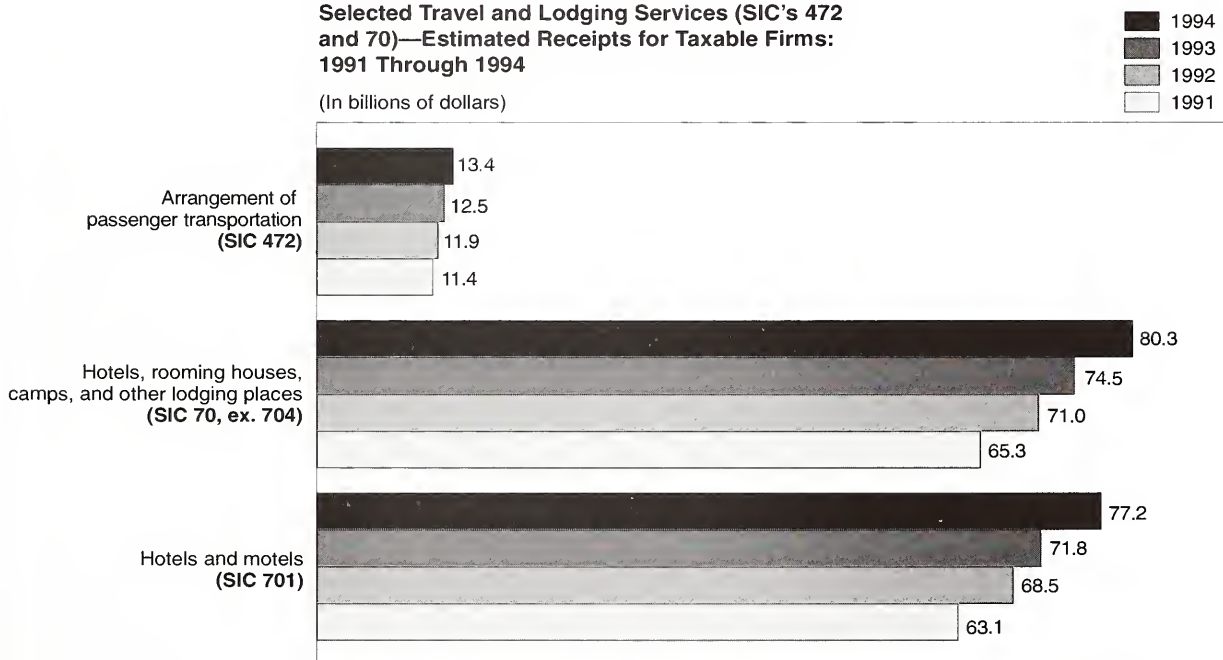
Estimated expenses for arrangers of passenger transportation were \$10.9 billion in 1994. These expense estimates apply only to employer firms. Annual payroll was

\$4.5 billion, up 12.3 percent from 1993 and accounting for 41.6 percent of total expenses in 1994.

Estimated receipts for hotels, rooming houses, camps, and other lodging places, except on a membership basis (SIC 70, except 704), were \$80.3 billion in 1994, a 7.8 ( $\pm 2.3$ ) percent increase from 1993. Hotels and motels (SIC 701) had receipts of \$77.2 billion, a 7.6 percent gain from 1993. Receipts in 1994 for camps and recreational vehicle parks (SIC 703) increased 11.9 percent from 1993.

Figure 2.1.  
**Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Receipts for Taxable Firms: 1991 Through 1994**

(In billions of dollars)



Note: Data from 1991 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A-2.1 for estimated measures of sampling variability (coefficients of variation).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.

**Table 2.1. Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Receipts for Taxable Firms: 1985 Through 1994**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994	1993	1992	1991	1990
	<b>Arrangement of Passenger Transportation</b>					
472	Arrangement of passenger transportation .....	13,354	12,506	11,926	11,438	12,276
4724	Travel agencies .....	9,026	8,457	8,105	7,675	7,985
4725	Tour operators .....	2,323	2,124	2,009	1,921	2,055
	<b>Hotels, Rooming Houses, Camps, and Other Lodging Places</b>					
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis ..	80,299	74,521	71,038	65,284	64,225
701	Hotels and motels .....	77,236	71,795	68,508	63,082	61,991
703	Camps and recreational vehicle parks .....	2,393	2,138	2,006	1,647	1,695

See footnotes at end of table.

**Table 2.1. Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Receipts for Taxable Firms: 1985 Through 1994—Continued**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1989	1988	1987	1986	1985
	<b>Arrangement of Passenger Transportation</b>					
472	Arrangement of passenger transportation .....	11,041	9,521	8,196	7,465	7,063
4724	Travel agencies .....	(NA)	(NA)	(NA)	(NA)	(NA)
4725	Tour operators .....	(NA)	(NA)	(NA)	(NA)	(NA)
	<b>Hotels, Rooming Houses, Camps, and Other Lodging Places</b>					
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .....	61,229	58,637	53,630	47,634	45,386
701	Hotels and motels .....	59,087	56,500	51,633	45,779	43,472
703	Camps and recreational vehicle parks .....	1,594	1,651	1,543	1,447	1,511

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. Revenue estimates for tax-exempt firms and organizations are shown in table 2.3. Expense estimates for tax-exempt firms and organizations are shown in table 2.4. See appendix A, table A-2.1 for estimated measures of sampling variability (coefficients of variation).



**Table 2.2. Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1985 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994/1993	1993/1992	1992/1991	1991/1990	1990/1989
	<b>Arrangement of Passenger Transportation</b>					
472	Arrangement of passenger transportation .....	6.8	4.9	4.3	-6.8	11.2
4724	Travel agencies .....	6.7	4.3	5.6	-3.9	(NA)
4725	Tour operators .....	9.4	5.7	4.6	-6.5	(NA)
	<b>Hotels, Rooming Houses, Camps, and Other Lodging Places</b>					
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis ..	7.8	4.9	8.8	1.6	4.9
701	Hotels and motels .....	7.6	4.8	8.6	1.8	4.9
703	Camps and recreational vehicle parks .....	11.9	6.6	21.8	-2.8	6.3

See footnotes at end of table.

**Table 2.2. Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1985 Through 1994—Continued**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1989/1988	1988/1987	1987/1986	1986/1985	1985/1984
	<b>Arrangement of Passenger Transportation</b>					
472	Arrangement of passenger transportation .....	16.0	16.2	9.8	5.7	20.8
4724	Travel agencies .....	(NA)	(NA)	(NA)	(NA)	(NA)
4725	Tour operators .....	(NA)	(NA)	(NA)	(NA)	(NA)
	<b>Hotels, Rooming Houses, Camps, and Other Lodging Places</b>					
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .....	4.4	9.3	12.6	5.0	(NA)
701	Hotels and motels .....	4.6	9.4	12.8	5.3	8.9
703	Camps and recreational vehicle parks .....	-3.5	7.0	6.6	-4.2	23.1

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. Revenue estimates for tax-exempt firms and organizations are shown in table 2.3. Expense estimates for tax-exempt firms and organizations are shown in table 2.4. See appendix A, table A-2.1 for estimated measures of sampling variability (coefficients of variation).

**Table 2.3. Camps and Membership Lodging (SIC's 703 and 704)—Estimated Revenue for Tax-Exempt Firms: 1990 Through 1994**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994	1993	1992	1991	1990
703, 704	Camps and membership lodging .....	930	863	808	782	798
703	Camps and recreational vehicle parks .....	443	402	374	326	316
704	Organization hotels and lodging houses, on membership basis .....	487	461	434	456	482

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. See appendix A, table A-2.2 for estimated measures of sampling variability (coefficients of variation).

**Table 2.4. Camps and Membership Lodging (SIC's 703 and 704)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1990 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994/1993	1993/1992	1992/1991	1991/1990	1990/1989
703, 704	Camps and membership lodging .....	7.8	6.8	3.3	-2.0	(NA)
703	Camps and recreational vehicle parks .....	10.2	7.5	14.7	3.2	(NA)
704	Organization hotels and lodging houses, on membership basis .....	5.6	6.2	-4.8	-5.4	(NA)

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. See appendix A, table A-2.2 for estimated measures of sampling variability (coefficients of variation).

**Table 2.5. Camps and Membership Lodging (SIC's 703 and 704)—Estimated Expenses for Tax-Exempt Firms: 1990 Through 1994**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994	1993	1992	1991	1990
703, 704	Camps and membership lodging .....	884	844	786	745	738
703	Camps and recreational vehicle parks .....	421	389	368	325	306
704	Organization hotels and lodging houses, on membership basis .....	463	455	418	420	432

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See appendix A, table A-2.2 for estimated measures of sampling variability (coefficients of variation).

**Table 2.6. Camps and Membership Lodging (SIC's 703 and 704)—Estimated Year-to-Year Percent Change in Expenses for Tax-Exempt Firms: 1990 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994/1993	1993/1992	1992/1991	1991/1990	1990/1989
703, 704	Camps and membership lodging .....	4.7	7.4	5.5	0.9	(NA)
703	Camps and recreational vehicle parks .....	8.2	5.7	13.2	6.2	(NA)
704	Organization hotels and lodging houses, on membership basis .....	1.8	8.9	-0.5	-2.8	(NA)

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See appendix A, table A-2.2 for estimated measures of sampling variability (coefficients of variation).

**Table 2.7. Arrangement of Passenger Transportation (SIC 472)—Estimated Receipts for Taxable Employer Firms, by Source: 1985 Through 1994**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

Sources of receipts	1994	1993	1992	1991	1990
Total <sup>1</sup> .....	11,795	11,073	10,573	10,152	10,921
Air carriers .....	6,375	6,138	5,881	5,527	5,837
Water carriers .....	584	528	523	520	474
Hotels and motels .....	808	758	744	676	771
Motor coaches .....	397	388	379	385	403
Railroads .....	126	125	110	130	127
Rental cars .....	204	189	187	171	175
Packaged tours .....	2,425	2,158	1,989	1,931	2,250
All other .....	876	789	760	812	884

See footnotes at end of table.

**Table 2.7. Arrangement of Passenger Transportation (SIC 472)—Estimated Receipts for Taxable Employer Firms, by Source: 1985 Through 1994—Continued**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

Sources of receipts	1989	1988	1987	1986	1985
Total <sup>1</sup> .....	9,822	8,470	7,291	6,641	6,283
Air carriers .....	5,401	4,731	4,087	(NA)	(NA)
Water carriers .....	394	335	325	(NA)	(NA)
Hotels and motels .....	693	569	463	(NA)	(NA)
Motor coaches .....	343	304	275	(NA)	(NA)
Railroads .....	106	79	57	(NA)	(NA)
Rental cars .....	157	140	130	(NA)	(NA)
Packaged tours .....	1,978	1,729	1,450	(NA)	(NA)
All other .....	750	583	504	(NA)	(NA)

NA Not available.

<sup>1</sup>Receipts are from firms primarily engaged in arranging passenger transportation and exclude receipts of transportation companies (airlines, railroads, etc.)

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Estimates are not adjusted for price changes. See appendix A, table A-2.3 for estimated measures of sampling variability (coefficients of variation).

**Table 2.8. Arrangement of Passenger Transportation (SIC 472)—Estimated Year-to-Year Percent Change in Receipts for Taxable Employer Firms, by Source: 1985 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

Sources of receipts	1994/1993	1993/1992	1992/1991	1991/1990	1990/1989
Total <sup>1</sup> .....	6.5	4.7	4.1	-7.0	11.2
Air carriers .....	3.9	4.4	6.4	-5.3	8.1
Water carriers .....	10.6	1.0	0.6	9.7	20.3
Hotels and motels .....	6.6	1.9	10.1	-12.3	11.3
Motor coaches .....	2.3	2.4	-1.6	-4.5	17.5
Railroads .....	0.8	13.6	-15.4	2.4	19.8
Rental cars .....	7.9	1.1	9.4	-2.3	11.5
Packaged tours .....	12.4	8.5	3.0	-14.2	13.8
All other .....	11.0	3.8	-6.4	-8.1	17.9

See footnotes at end of table.

**Table 2.8. Arrangement of Passenger Transportation (SIC 472)—Estimated Year-to-Year Percent Change in Receipts for Taxable Employer Firms, by Source: 1985 Through 1994—Continued**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

Sources of receipts	1989/1988	1988/1987	1987/1986	1986/1985	1985/1984
Total <sup>1</sup> .....	16.0	16.2	9.8	5.7	20.8
Air carriers .....	14.2	15.8	(NA)	(NA)	(NA)
Water carriers .....	17.6	3.1	(NA)	(NA)	(NA)
Hotels and motels .....	21.8	22.9	(NA)	(NA)	(NA)
Motor coaches .....	12.8	10.5	(NA)	(NA)	(NA)
Railroads .....	34.2	38.6	(NA)	(NA)	(NA)
Rental cars .....	12.1	7.7	(NA)	(NA)	(NA)
Packaged tours .....	14.4	19.2	(NA)	(NA)	(NA)
All other .....	28.6	15.7	(NA)	(NA)	(NA)

NA Not available.

<sup>1</sup>Receipts are from firms primarily engaged in arranging passenger transportation and exclude receipts of transportation companies (airlines, railroads, etc.)

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Estimates are not adjusted for price changes. See appendix A, table A-2.3 for estimated measures of sampling variability (coefficients of variation).



**Table 2.9. Arrangement of Passenger Transportation (SIC 472)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1985 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

Sources of receipts	1994	1993	1992	1991	1990
Total <sup>1</sup>	100.0	100.0	100.0	100.0	100.0
Air carriers	54.0	55.4	55.6	54.4	53.4
Water carriers	5.0	4.8	4.9	5.1	4.3
Hotels and motels	6.9	6.8	7.0	6.7	7.1
Motor coaches	3.4	3.5	3.6	3.8	3.7
Railroads	1.1	1.1	1.0	1.3	1.2
Rental cars	1.7	1.7	1.8	1.7	1.6
Packaged tours	20.6	19.5	18.8	19.0	20.6
All other	7.4	7.1	7.2	8.0	8.1

See footnotes at end of table.

**Table 2.9. Arrangement of Passenger Transportation (SIC 472)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1985 Through 1994—Continued**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

Sources of receipts	1989	1988	1987	1986	1985
Total <sup>1</sup>	100.0	100.0	100.0	100.0	100.0
Air carriers	55.0	55.9	56.1	(NA)	(NA)
Water carriers	4.0	4.0	4.5	(NA)	(NA)
Hotels and motels	7.1	6.7	6.4	(NA)	(NA)
Motor coaches	3.5	3.6	3.8	(NA)	(NA)
Railroads	1.1	0.9	0.8	(NA)	(NA)
Rental cars	1.6	1.7	1.8	(NA)	(NA)
Packaged tours	20.1	20.4	19.9	(NA)	(NA)
All other	7.6	6.9	6.9	(NA)	(NA)

NA Not available.

<sup>1</sup>Receipts are from firms primarily engaged in arranging passenger transportation and exclude receipts of transportation companies (airlines, railroads, etc.)

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Detail may not add to total due to rounding. Estimates are not adjusted for price changes. See appendix A, table A-2.3 for estimated measures of sampling variability (coefficients of variation).

**Table 2.10. Arrangement of Passenger Transportation (SIC 472)—Estimated Expenses for Taxable Employer Firms, by Source: 1985 Through 1994**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

Sources of operating expenses	1994	1993	1992	1991	1990
Total	10,889	10,136	9,705	9,469	9,912
Annual payroll	4,526	4,031	3,924	3,740	3,891
Employer contributions to Social Security and other supplemental benefits	628	558	526	516	519
Lease and rental payments	908	908	873	874	919
Advertising and promotion	746	713	653	636	722
Taxes and licenses	163	144	135	134	158
Utilities	388	386	371	341	352
Depreciation	361	339	326	379	409
Purchased office supplies	325	294	300	295	321
Purchased repair services	152	134	124	139	156
Other	2,692	2,629	2,473	2,415	2,465

See footnotes at end of table.

**Table 2.10. Arrangement of Passenger Transportation (SIC 472)—Estimated Expenses for Taxable Employer Firms, by Source: 1985 Through 1994—Continued**

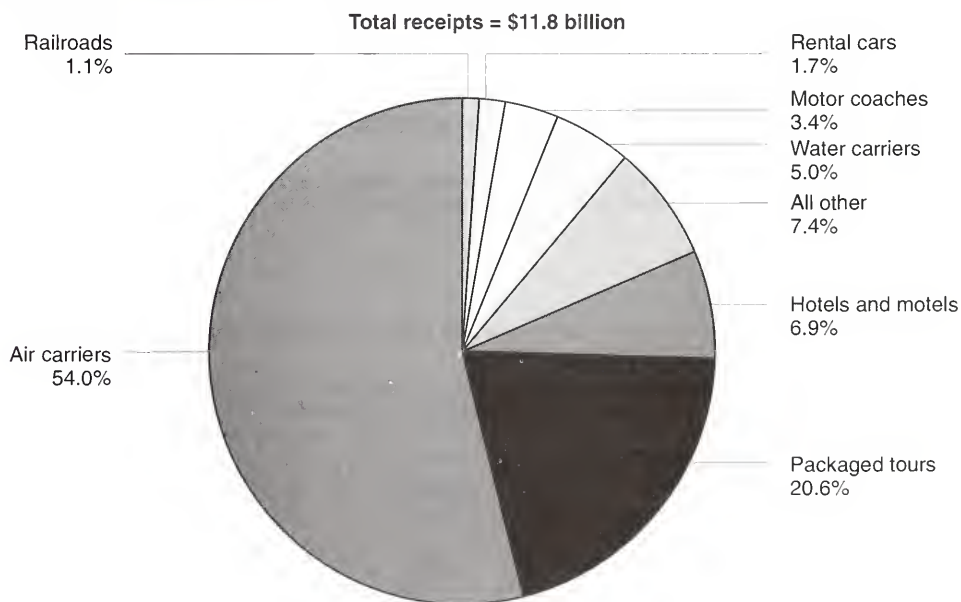
[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

Sources of operating expenses	1989	1988	1987	1986	1985
Total .....	8,799	7,633	6,375	(NA)	(NA)
Annual payroll .....	3,468	3,063	2,602	(NA)	(NA)
Employer contributions to Social Security and other supplemental benefits .....	464	382	319	(NA)	(NA)
Lease and rental payments .....	825	730	608	(NA)	(NA)
Advertising and promotion .....	588	487	370	(NA)	(NA)
Taxes and licenses .....	148	127	114	(NA)	(NA)
Utilities .....	295	244	132	(NA)	(NA)
Depreciation .....	371	354	358	(NA)	(NA)
Purchased office supplies .....	306	260	196	(NA)	(NA)
Purchased repair services .....	124	110	83	(NA)	(NA)
Other .....	2,210	1,876	1,593	(NA)	(NA)

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See appendix A, table A-2.4 for estimated measures of sampling variability (coefficients of variation).

**Figure 2.2.**  
**Arrangement of Passenger Transportation (SIC 472)—**  
**Estimated Receipts for Taxable Employer Firms, by Source: 1994**



Note: Estimates are for employer firms only, and therefore, do not include nonemployer receipts. Estimates are not adjusted for price changes. See appendix A, table A-2.3 for estimated measures of sampling variability (coefficients of variation).

Source: U.S. Bureau of the Census, *Service Annual Survey*: 1994.

**Table 2.11. Arrangement of Passenger Transportation (SIC 472)—Estimated Year-to-Year Percent Change in Expenses for Taxable Employer Firms, by Source: 1985 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

Sources of operating expenses	1994/1993	1993/1992	1992/1991	1991/1990	1990/1989
Total .....	7.4	4.4	2.5	-4.5	12.6
Annual payroll .....	12.3	2.7	4.9	-3.9	12.2
Employer contributions to Social Security and other supplemental benefits .....	12.5	6.1	1.9	-0.6	11.9
Lease and rental payments .....	-	4.0	-0.1	-4.9	11.4
Advertising and promotion .....	4.6	9.2	2.7	-11.9	22.8
Taxes and licenses .....	13.2	6.7	0.7	-15.2	6.8
Utilities .....	0.5	4.0	8.8	-3.1	19.3
Depreciation .....	6.5	4.0	-14.0	-7.3	10.2
Purchased office supplies .....	10.5	-2.0	1.7	-8.1	4.9
Purchased repair services .....	13.4	8.1	-10.8	-10.9	25.8
Other .....	2.4	6.3	2.4	-2.0	11.5

See footnotes at end of table.

**Table 2.11. Arrangement of Passenger Transportation (SIC 472)—Estimated Year-to-Year Percent Change in Expenses for Taxable Employer Firms, by Source: 1985 Through 1994—Continued**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

Sources of operating expenses	1989/1988	1988/1987	1987/1986	1986/1985	1985/1984
Total .....	15.3	19.7	(NA)	(NA)	(NA)
Annual payroll .....	13.2	17.7	(NA)	(NA)	(NA)
Employer contributions to Social Security and other supplemental benefits .....	21.5	19.7	(NA)	(NA)	(NA)
Lease and rental payments .....	13.0	20.1	(NA)	(NA)	(NA)
Advertising and promotion .....	20.7	31.6	(NA)	(NA)	(NA)
Taxes and licenses .....	16.5	11.4	(NA)	(NA)	(NA)
Utilities .....	20.9	84.8	(NA)	(NA)	(NA)
Depreciation .....	4.8	-1.1	(NA)	(NA)	(NA)
Purchased office supplies .....	17.7	32.7	(NA)	(NA)	(NA)
Purchased repair services .....	12.7	32.5	(NA)	(NA)	(NA)
Other .....	17.8	17.8	(NA)	(NA)	(NA)

- Represents zero. NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See appendix A, table A-2.4 for estimated measures of sampling variability (coefficients of variation).

**Table 2.12. Arrangement of Passenger Transportation (SIC 472)—Sources of Expenses for Taxable Employer Firms as a Percent of Total Dollar Volume: 1985 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

Sources of operating expenses	1994	1993	1992	1991	1990
Total .....	100.0	100.0	100.0	100.0	100.0
Annual payroll .....	41.6	39.8	40.4	39.5	39.3
Employer contributions to Social Security and other supplemental benefits .....	5.8	5.5	5.4	5.4	5.2
Lease and rental payments .....	8.3	9.0	9.0	9.2	9.3
Advertising and promotion .....	6.9	7.0	6.7	6.7	7.3
Taxes and licenses .....	1.5	1.4	1.4	1.4	1.6
Utilities .....	3.6	3.8	3.8	3.6	3.6
Depreciation .....	3.3	3.3	3.4	4.0	4.1
Purchased office supplies .....	3.0	2.9	3.1	3.1	3.2
Purchased repair services .....	1.4	1.3	1.3	1.5	1.6
Other .....	24.7	25.9	25.5	25.5	24.9

See footnotes at end of table.

**Table 2.12. Arrangement of Passenger Transportation (SIC 472)—Sources of Expenses for Taxable Employer Firms as a Percent of Total Dollar Volume: 1985 Through 1994—Continued**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

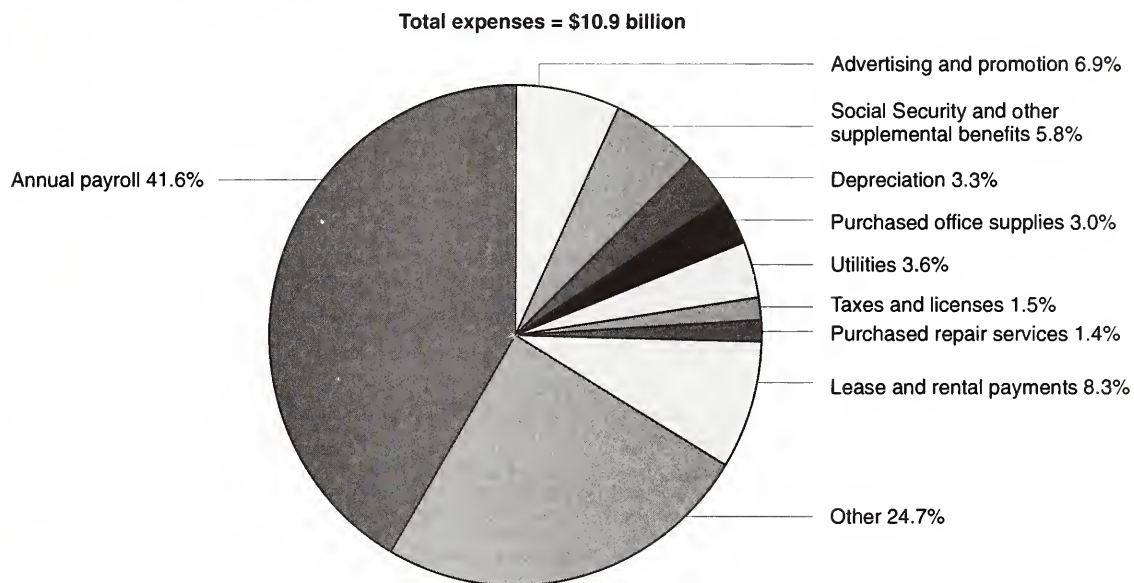
Sources of operating expenses	1989	1988	1987	1986	1985
Total .....	100.0	100.0	100.0	(NA)	(NA)
Annual payroll .....	39.4	40.1	40.8	(NA)	(NA)
Employer contributions to Social Security and other supplemental benefits .....	5.3	5.0	5.0	(NA)	(NA)
Lease and rental payments .....	9.4	9.6	9.5	(NA)	(NA)
Advertising and promotion .....	6.7	6.4	5.8	(NA)	(NA)
Taxes and licenses .....	1.7	1.7	1.8	(NA)	(NA)
Utilities .....	3.4	3.2	2.1	(NA)	(NA)
Depreciation .....	4.2	4.6	5.6	(NA)	(NA)
Purchased office supplies .....	3.5	3.4	3.1	(NA)	(NA)
Purchased repair services .....	1.4	1.4	1.3	(NA)	(NA)
Other .....	25.1	24.6	25.0	(NA)	(NA)

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Detail may not add to total due to rounding. Estimates are not adjusted for price changes. See appendix A, table A-2.4 for estimated measures of sampling variability (coefficients of variation).



Figure 2.3.  
**Arrangement of Passenger Transportation (SIC 472)—**  
**Estimated Expenses for Taxable Firms, by Component: 1994**



Note: Estimates are for employer firms only, and therefore, do not include nonemployer expenses.  
Estimates are not adjusted for price changes. See appendix A, table A-2.4 for  
estimated measures of sampling variability (coefficients of variation).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.

**Table 2.13. Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Per Capita Receipts for Taxable Firms: 1985 Through 1994**

[Estimates are in whole dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994	1993	1992	1991	1990
	<b>Arrangement of Passenger Transportation</b>					
472	Arrangement of passenger transportation . . . . .	52	49	47	46	50
4724	Travel agencies . . . . .	35	33	32	31	32
4725	Tour operators . . . . .	9	8	8	8	8
	<b>Hotels, Rooming, Houses, Camps, and Other Lodging Places</b>					
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis . . . . .	310	291	280	261	259
701	Hotels and motels . . . . .	298	280	270	252	250
703	Camps and recreational vehicle parks . . . . .	9	8	8	7	7

See footnotes at end of table.

**Table 2.13. Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Per Capita Receipts for Taxable Firms: 1985 Through 1994—Continued**

[Estimates are in whole dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1989	1988	1987	1986	1985
	<b>Arrangement of Passenger Transportation</b>					
472	Arrangement of passenger transportation . . . . .	45	39	34	31	30
4724	Travel agencies . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
4725	Tour operators . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
	<b>Hotels, Rooming, Houses, Camps, and Other Lodging Places</b>					
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis . . . . .	250	241	223	200	192
701	Hotels and motels . . . . .	241	233	215	192	184
703	Camps and recreational vehicle parks . . . . .	7	7	6	6	6

NA Not available.

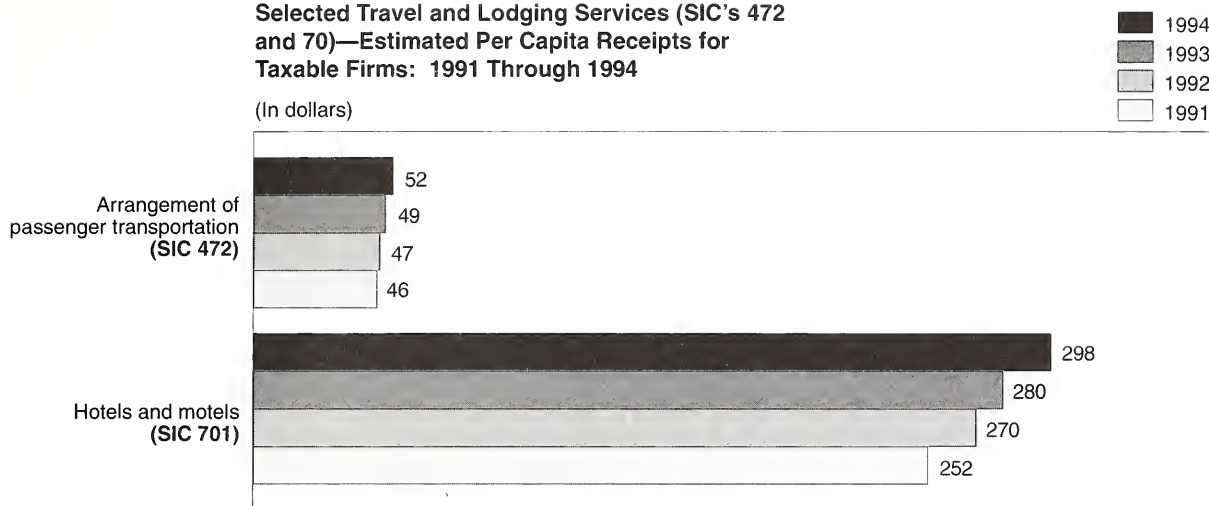
Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. The estimates in this table are subject to approximately the same sampling variability as the estimates shown in table 2.1. Civilian population estimates as of July 1, 1994 - 258,932 (thousands); July 1, 1993 - 256,311 (thousands); July 1, 1992 - 253,443 (thousands); July 1, 1991 - 250,520 (thousands); July 1, 1990 - 247,762 (thousands); July 1, 1989 - 245,131 (thousands); July 1, 1988 - 242,817 (thousands); July 1, 1987 - 240,550 (thousands); July 1, 1986 - 238,412 (thousands); July 1, 1985 - 236,219 (thousands).

Source: U.S. Department of Commerce, Bureau of the Census: Service Annual Survey: 1994 and Current Population Reports, Series P25-1127 and 1095.

Figure 2.4.

**Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Per Capita Receipts for Taxable Firms: 1991 Through 1994**

(In dollars)



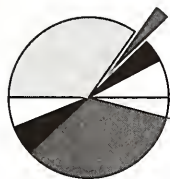
Note: Data from 1991 through 1993 are revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Estimates are not adjusted for price changes. The estimates in this table are subject to approximately the same variability as the estimates shown in table 2.1.

Civilian population estimates as of July 1, 1993 – 256,436 (thousands); July 1, 1992 – 253,493 (thousands); July 1, 1991 – 250,526 (thousands); July 1, 1990 – 250 (thousands)

Source: U.S. Department of Commerce, Bureau of the Census: Service Annual Survey: 1994 and Current Population Reports, Series P25–1127 and P25–1095.







## Chapter 3. Personal Services (SIC 72)

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### SUMMARY OF FINDINGS

In 1993, receipts for personal services (SIC 72) were estimated at \$63.7 billion, a 3.5 ( $\pm 1.5$ ) percent increase from 1993. Receipts for laundry, cleaning, and garment

services (SIC 721) increased 3.7 percent to \$19.8 billion in 1993. Beauty shops (SIC 7231) had estimated receipts of \$15.2 billion. The 1994 receipts for carpet and upholstery cleaning (SIC 7217) were \$2.3 billion.

Table 3.1. **Selected Personal Services (SIC 72)—Estimated Receipts for Taxable Firms: 1985 Through 1994**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994	1993	1992	1991	1990
72	Personal services .....	63,671	61,498	59,597	54,620	54,736
721	Laundry, cleaning, and garment services ....	19,849	19,136	18,805	17,579	17,347
7211	Power laundries, family and commercial ...	873	896	898	830	818
7213	Linen supply .....	2,657	2,614	2,672	2,496	2,387
7215	Coin-operated laundries and dry cleaning ..	2,948	2,886	2,931	3,072	3,214
7216	Dry cleaning plants, except rug cleaning ...	5,743	5,511	5,467	4,538	4,412
7217	Carpet and upholstery cleaning .....	2,306	2,206	1,946	1,764	1,692
7218	Industrial launderers .....	4,073	3,763	3,656	3,487	3,311
7221	Photographic studios, portrait .....	4,732	4,569	4,280	3,922	3,749
7231	Beauty shops .....	15,222	14,646	14,436	13,138	12,841
7241	Barber shops .....	1,552	1,512	1,515	1,466	1,439
7261	Funeral service and crematories .....	8,493	8,158	7,588	7,119	6,825
7291	Tax return preparation services .....	2,175	2,006	1,838	1,643	1,455

See footnotes at end of table.

Table 3.1. **Selected Personal Services (SIC 72)—Estimated Receipts for Taxable Firms: 1985 Through 1994—Continued**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

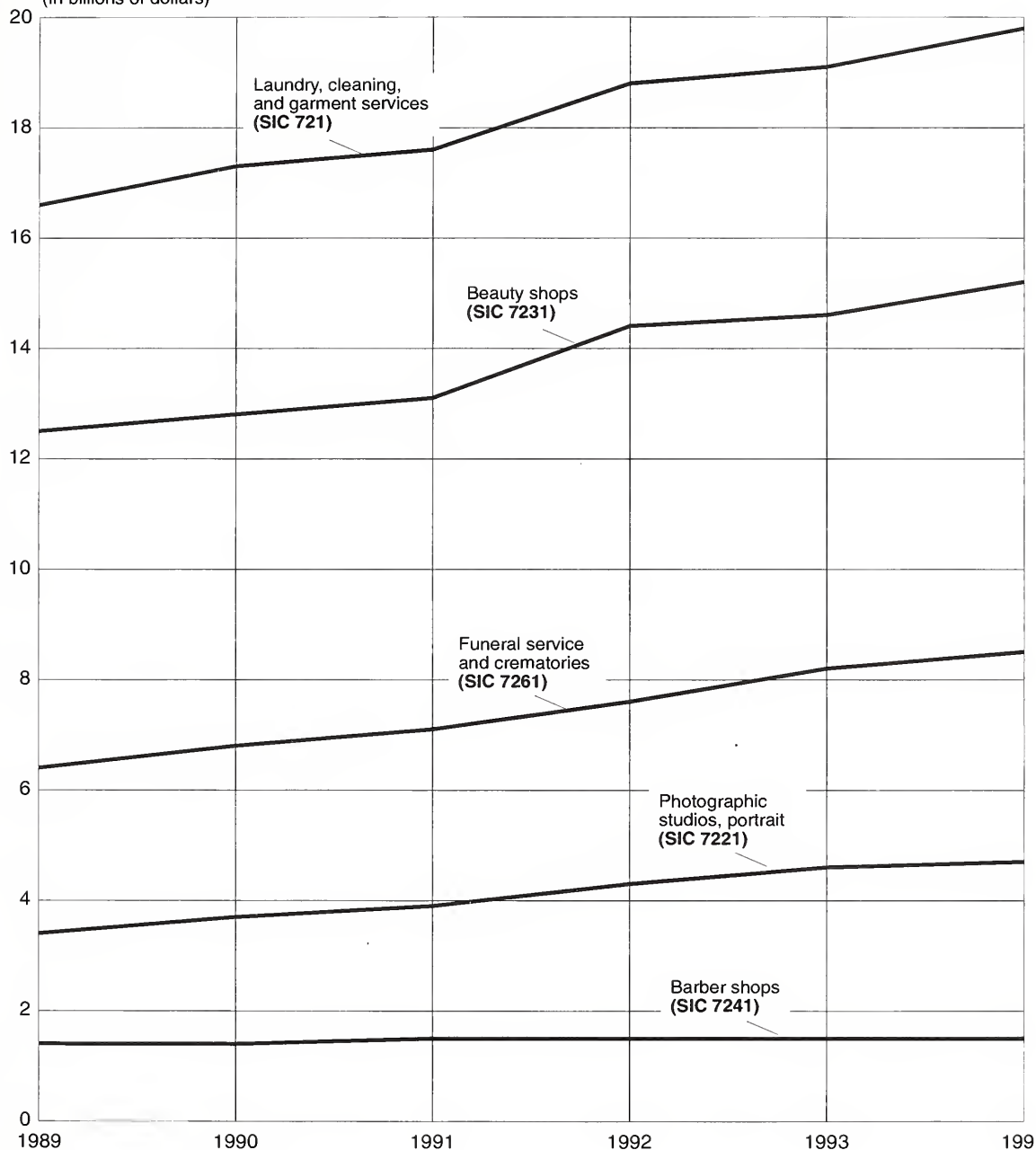
1987 SIC code	Kind of business	1989	1988	1987	1986	1985
72	Personal services .....	51,832	48,329	43,247	39,587	36,676
721	Laundry, cleaning, and garment services ....	16,616	15,700	14,183	13,257	12,813
7211	Power laundries, family and commercial ...	824	875	849	750	696
7213	Linen supply .....	2,283	2,277	2,131	2,065	1,924
7215	Coin-operated laundries and dry cleaning ..	2,927	2,506	2,132	1,993	1,865
7216	Dry cleaning plants, except rug cleaning ...	4,758	4,656	4,365	3,912	3,761
7217	Carpet and upholstery cleaning .....	1,410	1,326	1,220	1,333	1,325
7218	Industrial launderers .....	3,237	3,084	2,711	2,437	2,392
7221	Photographic studios, portrait .....	3,412	3,261	2,929	2,688	2,403
7231	Beauty shops .....	12,527	11,521	10,639	9,673	9,028
7241	Barber shops .....	1,390	1,434	1,351	1,272	1,178
7261	Funeral service and crematories .....	6,396	6,198	5,668	5,408	5,203
7291	Tax return preparation services .....	(NA)	(NA)	(NA)	(NA)	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-3.1 for estimated measures of sampling variability (coefficients of variation).

Figure 3.1.  
**Selected Personal Services (SIC 72)—Estimated  
 Receipts for Taxable Firms: 1989 Through 1994**

(In billions of dollars)



Note: Data from 1989 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A-3.1 for estimated measures of sampling variability (coefficients of variation).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.

**Table 3.2. Selected Personal Services (SIC 72)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1985 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994/1993	1993/1992	1992/1991	1991/1990	1990/1989
72	Personal services .....	3.5	3.2	9.1	-0.2	5.6
721	Laundry, cleaning, and garment services ....	3.7	1.8	7.0	1.3	4.4
7211	Power laundries, family and commercial ...	-2.6	-0.2	8.2	1.5	-0.7
7213	Linen supply .....	1.6	-2.2	7.1	4.6	4.6
7215	Coin-operated laundries and dry cleaning ..	2.1	-1.5	-4.6	-4.4	9.8
7216	Dry cleaning plants, except rug cleaning ...	4.2	0.8	20.5	2.9	-7.3
7217	Carpet and upholstery cleaning .....	4.5	13.4	10.3	4.3	20.0
7218	Industrial launderers .....	8.2	2.9	4.8	5.3	2.3
7221	Photographic studios, portrait .....	3.6	6.8	9.1	4.6	9.9
7231	Beauty shops .....	3.9	1.5	9.9	2.3	2.5
7241	Barber shops .....	2.6	-0.2	3.3	1.9	3.5
7261	Funeral service and crematories .....	4.1	7.5	6.6	4.3	6.7
7291	Tax return preparation services .....	8.4	9.1	11.9	12.9	(NA)

See footnotes at end of table.

**Table 3.2. Selected Personal Services (SIC 72)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1985 Through 1994—Continued**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

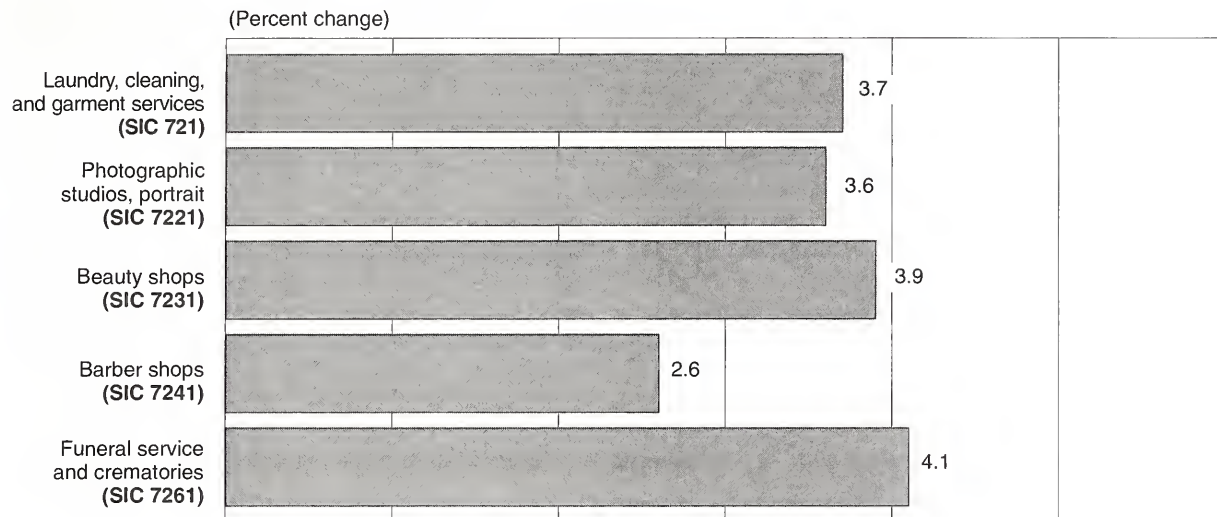
1987 SIC code	Kind of business	1989/1988	1988/1987	1987/1986	1986/1985	1985/1984
72	Personal services .....	7.2	11.8	9.2	7.9	10.0
721	Laundry, cleaning, and garment services ....	5.8	10.7	7.0	3.5	6.1
7211	Power laundries, family and commercial ...	-5.8	3.1	13.2	7.8	-4.5
7213	Linen supply .....	0.3	6.9	3.2	7.3	-0.5
7215	Coin-operated laundries and dry cleaning ..	16.8	17.5	7.0	6.9	7.6
7216	Dry cleaning plants, except rug cleaning ...	2.2	6.7	11.6	4.0	1.3
7217	Carpet and upholstery cleaning .....	6.3	8.7	-8.5	0.6	(NA)
7218	Industrial launderers .....	5.0	13.8	11.2	1.9	10.5
7221	Photographic studios, portrait .....	4.6	11.3	9.0	11.9	6.8
7231	Beauty shops .....	8.7	8.3	10.0	7.1	8.6
7241	Barber shops .....	-3.1	6.1	6.2	8.0	6.2
7261	Funeral service and crematories .....	3.2	9.4	4.8	3.9	11.2
7291	Tax return preparation services .....	(NA)	(NA)	(NA)	(NA)	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-3.1 for estimated measures of sampling variability (coefficients of variation).

Figure 3.2.

**Selected Personal Services (SIC 72)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1993 to 1994**



Note: Estimates are for employer and nonemployer firms. Data from 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. Estimates are not adjusted for price changes. See appendix A, table A-3.1 for measures of sampling variability (coefficients of variability).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.



**Table 3.3. Selected Personal Services (SIC 72)—Estimated Per Capita Receipts for Taxable Firms: 1985 Through 1994**

[Estimates are in whole dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994	1993	1992	1991	1990
72	Personal services .....	246	240	235	218	221
721	Laundry, cleaning, and garment services ....	77	75	74	70	70
7211	Power laundries, family and commercial ...	3	3	4	3	3
7213	Linen supply .....	10	10	11	10	10
7215	Coin-operated laundries and dry cleaning ..	11	11	12	12	13
7216	Dry cleaning plants, except rug cleaning ...	22	22	22	18	18
7217	Carpet and upholstery cleaning .....	9	9	8	7	7
7218	Industrial launderers .....	16	15	14	14	13
7221	Photographic studios, portrait .....	18	18	17	16	15
7231	Beauty shops .....	59	57	57	52	52
7241	Barber shops .....	6	6	6	6	6
7261	Funeral service and crematories .....	33	32	30	28	28
7291	Tax return preparation services .....	8	8	7	7	6

See footnotes at end of table.

**Table 3.3. Selected Personal Services (SIC 72)—Estimated Per Capita Receipts for Taxable Firms: 1985 Through 1994—Continued**

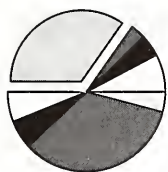
[Estimates are in whole dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1989	1988	1987	1986	1985
72	Personal services .....	211	199	180	166	155
721	Laundry, cleaning, and garment services ....	68	65	59	56	54
7211	Power laundries, family and commercial ...	3	4	4	3	3
7213	Linen supply .....	9	9	9	9	8
7215	Coin-operated laundries and dry cleaning ..	12	10	9	8	8
7216	Dry cleaning plants, except rug cleaning ...	19	19	18	16	16
7217	Carpet and upholstery cleaning .....	6	5	5	6	6
7218	Industrial launderers .....	13	13	11	10	10
7221	Photographic studios, portrait .....	14	13	12	11	10
7231	Beauty shops .....	51	47	44	41	38
7241	Barber shops .....	6	6	6	5	5
7261	Funeral service and crematories .....	26	26	24	23	22
7291	Tax return preparation services .....	(NA)	(NA)	(NA)	(NA)	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. The estimates in this table are subject to approximately the same sampling variability as the estimates shown in table 2.1. Civilian population estimates as of July 1, 1994 - 258,932 (thousands); July 1, 1993 - 256,311 (thousands); July 1, 1992 - 253,443 (thousands); July 1, 1991 - 250,520 (thousands); July 1, 1990 - 247,762 (thousands); July 1, 1989 - 245,131 (thousands); July 1, 1988 - 242,817 (thousands); July 1, 1987 - 240,550 (thousands); July 1, 1986 - 238,412 (thousands); July 1, 1985 - 236,219 (thousands).

Source: U.S. Department of Commerce, Bureau of the Census: Service Annual Survey: 1994 and Current Population Reports, Series P25-1127 and 1095.



## Chapter 4. Business and Selected Professional Services (SIC's 73, 81, and 87)

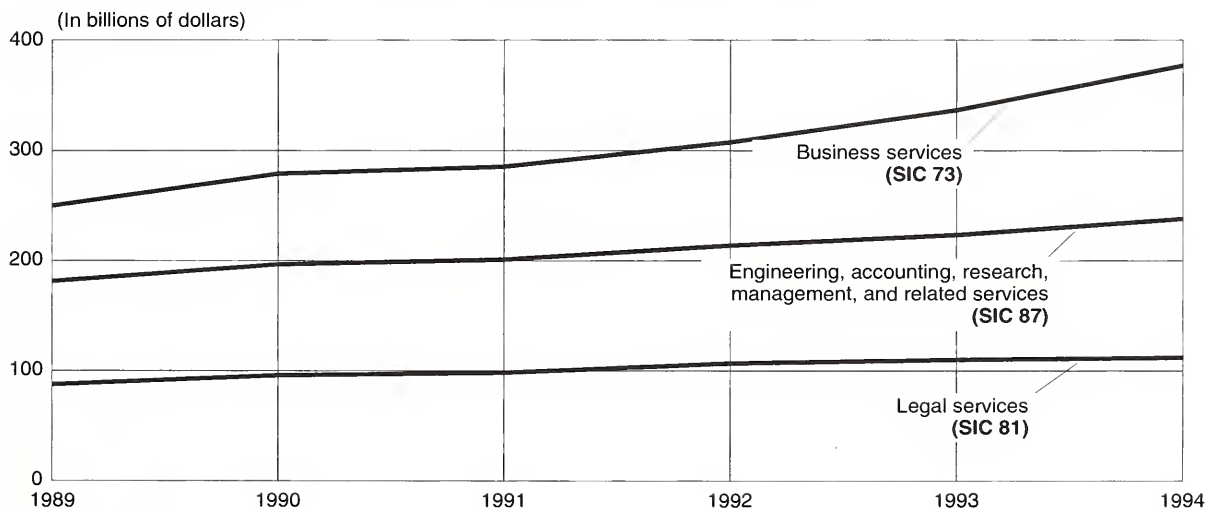
### SUMMARY OF FINDINGS

Receipts for business services (SIC 73) were \$379.1 billion in 1994, up 12 ( $\pm 1.5$ ) percent from the prior year. Receipts in 1994 for computer programming, data processing, and other computer related services (SIC 737) rose 14.1 percent from 1993 to \$133.6 billion. Computer programming services (SIC 7371) increased 16.2 percent from 1993 to \$32.6 billion in 1994. Receipts for prepackaged software (SIC 7372) were \$27.7 billion in 1994, up 12.1 percent from 1993.

Legal services (SIC 81) had estimated receipts of \$113.7 billion in 1994. Engineering, accounting, research, management and related services (SIC 87) increased 6.5 ( $\pm 1.6$ ) percent from the previous year to \$239.7 billion. Commercial, physical and biological research (SIC 8731) increased 7.0 percent from 1993 to \$14.3 billion in 1994. Management and public relations services (SIC 874) had 1994 receipts of \$82.6 billion, up 9.1 percent from the previous year.

Figure 4.1

**Business and Selected Professional Services (SIC's 73, 81, and 87)—  
Estimated Receipts for Taxable Firms, by Industry: 1989 Through 1994**



Note: Data from 1989 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. Estimates are obtained from a sample of employer and nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A-4.1 for estimated measures of sampling variability (coefficients of variation).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.

**Table 4.1. Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Receipts for Taxable Firms: 1985 Through 1994**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994	1993	1992	1991	1990
<b>Business Services</b>						
73	Business services	379,076	338,539	309,439	287,214	280,699
731	Advertising	25,173	23,881	22,672	21,330	21,986
7311	Advertising agencies	17,723	16,931	15,956	15,200	16,089
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	7,152	6,999	6,377	6,016	5,827
733	Mailing, reproduction, commercial art and photography, and stenographic services	24,056	22,795	20,990	20,421	20,775
7331	Direct mail advertising services	8,108	7,714	6,805	6,546	6,956
7336	Commercial art and graphic design	6,856	6,328	6,168	6,129	6,069
734	Services to dwellings and other buildings	26,829	24,024	23,586	22,424	22,343
7342	Disinfecting and pest control services	5,502	5,126	4,928	4,811	4,526
7349	Building cleaning and maintenance services, n.a.c.	21,327	18,898	18,658	17,613	17,817
735	Miscellaneous equipment rental and leasing	26,620	24,634	22,782	22,585	23,083
7352	Medical equipment rental and leasing	3,485	3,567	3,210	2,783	2,511
7353	Heavy construction equipment rental and leasing	5,139	4,532	4,090	4,537	5,091
7359	Equipment rental and leasing, n.a.c.	17,996	16,535	15,482	15,265	15,481
736	Personnel supply services	49,761	42,959	38,710	33,445	32,540
7361	Employment agencies	6,290	5,511	4,981	5,153	6,160
7363	Help supply services	43,470	37,448	33,729	28,292	26,380
737	Computer programming, data processing, and other computer related services	133,582	117,026	104,651	94,363	88,299
7371	Computer programming services	32,586	28,036	24,973	23,376	21,318
7372	Prepackaged software	27,679	24,684	21,236	18,306	16,523
7373	Computer integrated systems design	18,953	17,084	15,177	13,751	12,916
7374	Computer processing and data preparation and processing services	26,673	22,619	20,447	18,824	17,820
7375	Information retrieval services	4,647	4,317	3,931	3,691	3,547
7376	Computer facilities management services	2,813	2,638	2,608	2,206	1,994
7377	Computer rental and leasing	2,149	2,224	2,385	2,396	2,644
7378	Computer maintenance and repair	7,700	7,529	7,660	6,919	7,000
7379	Computer related services, n.e.c.	10,382	7,895	6,234	4,894	4,537
738	Miscellaneous business services	85,902	76,221	69,671	66,630	65,846
7381	Detective, guard, and armored car services	10,562	10,156	9,670	9,555	9,018
7382	Security systems services	4,542	3,981	3,629	3,381	3,406
7384	Photofinishing laboratories	5,945	6,079	5,678	5,675	5,604
<b>Legal Services</b>						
81	Legal services	113,683	111,698	108,443	100,027	97,640
<b>Engineering, Accounting, Research, Management, and Related Services</b>						
87	Engineering, accounting, research, management, and related services	239,670	225,062	215,624	202,696	198,395
871	Engineering, architectural, and surveying services	87,162	84,066	83,033	80,716	80,519
8711	Engineering services	69,607	67,826	67,716	65,788	64,791
8712	Architectural services	14,637	13,467	12,682	12,279	13,021
8713	Surveying services	2,918	2,773	2,635	2,649	2,707
8721	Accounting, auditing, and bookkeeping services	43,329	40,136	37,191	33,738	32,593
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations	26,588	25,106	22,910	20,886	20,434
8731	Commercial physical and biological research	14,280	13,348	11,850	10,705	10,629
8732	Commercial economic, sociological, and educational research	6,758	6,608	6,250	5,734	5,629
8734	Tasting laboratories	5,531	5,150	4,810	4,447	4,176
874	Management and public relations services	82,610	75,754	72,490	67,356	64,849
8741	Management services	27,118	24,748	23,774	21,788	20,627
8742	Management consulting services	36,996	33,797	31,913	29,839	28,931
8743	Public relations services	3,772	3,555	3,468	3,398	3,677
8744	Facilities support management services	6,295	5,448	5,625	5,617	5,336
8748	Business consulting services, n.a.c.	8,428	8,206	7,710	6,714	6,278

See footnotes at end of table.

**Table 4.1. Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Receipts for Taxable Firms: 1985 Through 1994—Continued**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1989	1988	1987	1986	1985
<b>Business Services</b>						
73	Business services . . . . .	251,648	223,369	188,856	170,250	155,865
731	Advertising . . . . .	20,277	18,897	16,803	15,760	14,870
7311	Advertising agencies . . . . .	14,849	13,695	12,007	11,736	11,089
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies . . . . .	5,380	4,880	4,685	4,002	3,710
733	Mailing, reproduction, commercial art and photography, and stenographic services . . . . .	19,697	18,792	17,737	15,733	14,542
7331	Direct mail advertising services . . . . .	5,975	5,623	4,659	4,287	3,750
7336	Commercial art and graphic design . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
734	Services to dwellings and other buildings . . . . .	20,264	17,555	15,649	14,632	13,301
7342	Disinfecting and pest control services . . . . .	4,055	3,765	3,363	2,919	2,834
7349	Building cleaning and maintenance services, n.e.c . . . . .	16,209	13,790	12,286	11,713	10,467
735	Miscellaneous equipment rental and leasing . . . . .	21,038	18,976	15,472	14,744	14,023
7352	Medical equipment rental and leasing . . . . .	2,197	1,936	1,552	1,318	1,084
7353	Heavy construction equipment rental and leasing . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
7359	Equipment rental and leasing, n.e.c . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
736	Personnel supply services . . . . .	28,636	25,270	20,336	16,492	14,683
7361	Employment agencies . . . . .	5,413	4,896	4,215	3,964	3,652
7363	Help supply services . . . . .	23,223	20,374	16,121	12,528	11,031
737	Computer programming, data processing, and other computer related services . . . . .	78,653	68,305	56,004	50,564	45,132
7371	Computer programming services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
7372	Prepackaged software . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
7373	Computer integrated systems design . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
7374	Computer processing and data preparation and processing services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
7375	Information retrieval services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
7376	Computer facilities management services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
7377	Computer rental and leasing . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
7378	Computer maintenance and repair . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
7379	Computer related services, n.e.c . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
738	Miscellaneous business services . . . . .	57,703	50,694	42,170	38,323	35,604
7381	Detective, guard, and armored car services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
7382	Security systems services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
7384	Photofinishing laboratories . . . . .	5,696	5,230	4,703	4,501	4,301
<b>Legal Services</b>						
81	Legal services . . . . .	89,144	81,636	72,115	63,390	56,867
<b>Engineering, Accounting, Research, Management, and Related Services</b>						
87	Engineering, accounting, research, management, and related services . . . . .	183,528	160,446	139,897	127,885	119,117
871	Engineering, architectural, and surveying services . . . . .	74,170	63,127	57,051	51,319	49,306
8711	Engineering services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
8712	Architectural services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
8713	Surveying services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
8721	Accounting, auditing, and bookkeeping services . . . . .	32,291	29,237	26,612	22,911	21,241
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations . . . . .	18,125	15,789	12,853	12,193	10,977
8731	Commercial physical and biological research . . . . .	9,342	8,063	6,566	6,299	5,469
8732	Commercial economic, sociological, and educational research . . . . .	5,288	4,860	4,105	3,924	3,576
8734	Testing laboratories . . . . .	3,495	2,866	2,182	1,970	1,932
874	Management and public relations services . . . . .	58,942	52,293	43,381	41,462	37,593
8741	Management services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
8742	Management consulting services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
8743	Public relations services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
8744	Facilities support management services . . . . .	4,803	4,059	3,708	3,535	3,038
8748	Business consulting services, n.e.c . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. For selected SIC's (81, 873, and 874 ex. 8744), estimates are for taxable firms only. Revenue and expense estimates of tax-exempt firms and organizations are shown in tables 1.3 and 1.5 for SIC's 81, 873, and 874, excluding 8744. See appendix A, table A-4.1 for estimated measures of sampling variability (coefficients of variation).

**Table 4.2. Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1985 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994/1993	1993/1992	1992/1991	1991/1990	1990/1989
<b>Business Services</b>						
73	Business services . . . . .	12.0	9.4	7.7	2.3	11.5
731	Advertising . . . . .	5.4	5.3	6.3	-3.0	8.4
7311	Advertising agencies . . . . .	4.7	6.1	5.0	-5.5	8.4
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies . . . . .	2.2	9.8	6.0	3.2	8.3
733	Mailing, reproduction, commercial art and photography, and stenographic services . . . . .	5.5	8.6	2.8	-1.7	5.5
7331	Direct mail advertising services . . . . .	5.1	13.4	4.0	-5.9	16.4
7336	Commercial art and graphic design . . . . .	8.3	2.6	0.6	1.0	(NA)
734	Services to dwellings and other buildings . . . . .	11.7	1.9	5.2	0.4	10.3
7342	Disinfecting and pest control services . . . . .	7.3	4.0	2.4	6.3	11.6
7349	Building cleaning and maintenance services, n.e.c . . . . .	12.9	1.3	5.9	-1.1	9.9
735	Miscellaneous equipment rental and leasing . . . . .	8.1	8.1	0.9	-2.2	9.7
7352	Medical equipment rental and leasing . . . . .	-2.3	11.1	15.3	10.8	14.3
7353	Heavy construction equipment rental and leasing . . . . .	13.4	10.8	-9.9	-10.9	(NA)
7359	Equipment rental and leasing, n.e.c . . . . .	8.8	6.8	1.4	-1.4	(NA)
736	Personnel supply services . . . . .	15.8	11.0	15.7	2.8	13.6
7361	Employment agencies . . . . .	14.1	10.6	-3.3	-16.3	13.8
7363	Help supply services . . . . .	16.1	11.0	19.2	7.2	13.6
737	Computer programming, data processing, and other computer related services . . . . .	14.1	11.8	10.9	6.9	12.3
7371	Computer programming services . . . . .	16.2	12.3	6.8	9.7	(NA)
7372	Prepackaged software . . . . .	12.1	16.2	16.0	10.8	(NA)
7373	Computer integrated systems design . . . . .	10.9	12.6	10.4	6.5	(NA)
7374	Computer processing and data preparation and processing services . . . . .	17.9	10.6	8.6	5.6	(NA)
7375	Information retrieval services . . . . .	7.6	9.8	6.5	4.1	(NA)
7376	Computer facilities management services . . . . .	6.6	1.2	18.2	10.6	(NA)
7377	Computer rental and leasing . . . . .	-3.4	-6.8	-0.5	-9.4	(NA)
7378	Computer maintenance and repair . . . . .	2.3	-1.7	10.7	-1.2	(NA)
7379	Computer related services, n.e.c . . . . .	31.5	26.6	27.4	7.9	(NA)
738	Miscellaneous business services . . . . .	12.7	9.4	4.6	1.2	14.1
7381	Detective, guard, and armored car services . . . . .	4.0	5.0	1.2	6.0	(NA)
7382	Security systems services . . . . .	14.1	9.7	7.3	-0.7	(NA)
7384	Photofinishing laboratories . . . . .	-2.2	7.1	0.1	1.3	-1.6
<b>Legal Services</b>						
81	Legal services . . . . .	1.8	3.0	8.4	2.4	9.5
<b>Engineering, Accounting, Research, Management, and Related Services</b>						
87	Engineering, accounting, research, management, and related services . . . . .	6.5	4.4	6.4	2.2	8.1
871	Engineering, architectural, and surveying services . . . . .	3.7	1.2	2.9	0.2	8.6
8711	Engineering services . . . . .	2.6	0.2	2.9	1.5	(NA)
8712	Architectural services . . . . .	8.7	6.2	3.3	-5.7	(NA)
8713	Surveying services . . . . .	5.2	5.2	-0.5	-2.1	(NA)
8721	Accounting, auditing, and bookkeeping services . . . . .	8.0	7.9	10.2	3.5	0.9
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations . . . . .	5.9	9.6	9.7	2.2	12.7
8731	Commercial physical and biological research . . . . .	7.0	12.6	10.7	0.7	13.8
8732	Commercial economic, sociological, and educational research . . . . .	2.3	5.7	9.0	1.9	6.4
8734	Testing laboratories . . . . .	7.4	7.1	8.2	6.5	19.5
874	Management and public relations services . . . . .	9.1	4.5	7.6	3.9	10.0
8741	Management services . . . . .	9.6	4.1	9.1	5.6	(NA)
8742	Management consulting services . . . . .	9.5	5.9	7.0	3.1	(NA)
8743	Public relations services . . . . .	6.1	2.5	2.1	-7.6	(NA)
8744	Facilities support management services . . . . .	15.5	-3.1	0.1	5.3	11.1
8748	Business consulting services, n.e.c . . . . .	2.7	6.4	14.8	6.9	(NA)

See footnotes at end of table.



**Table 4.2. Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1985 Through 1994—Continued**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

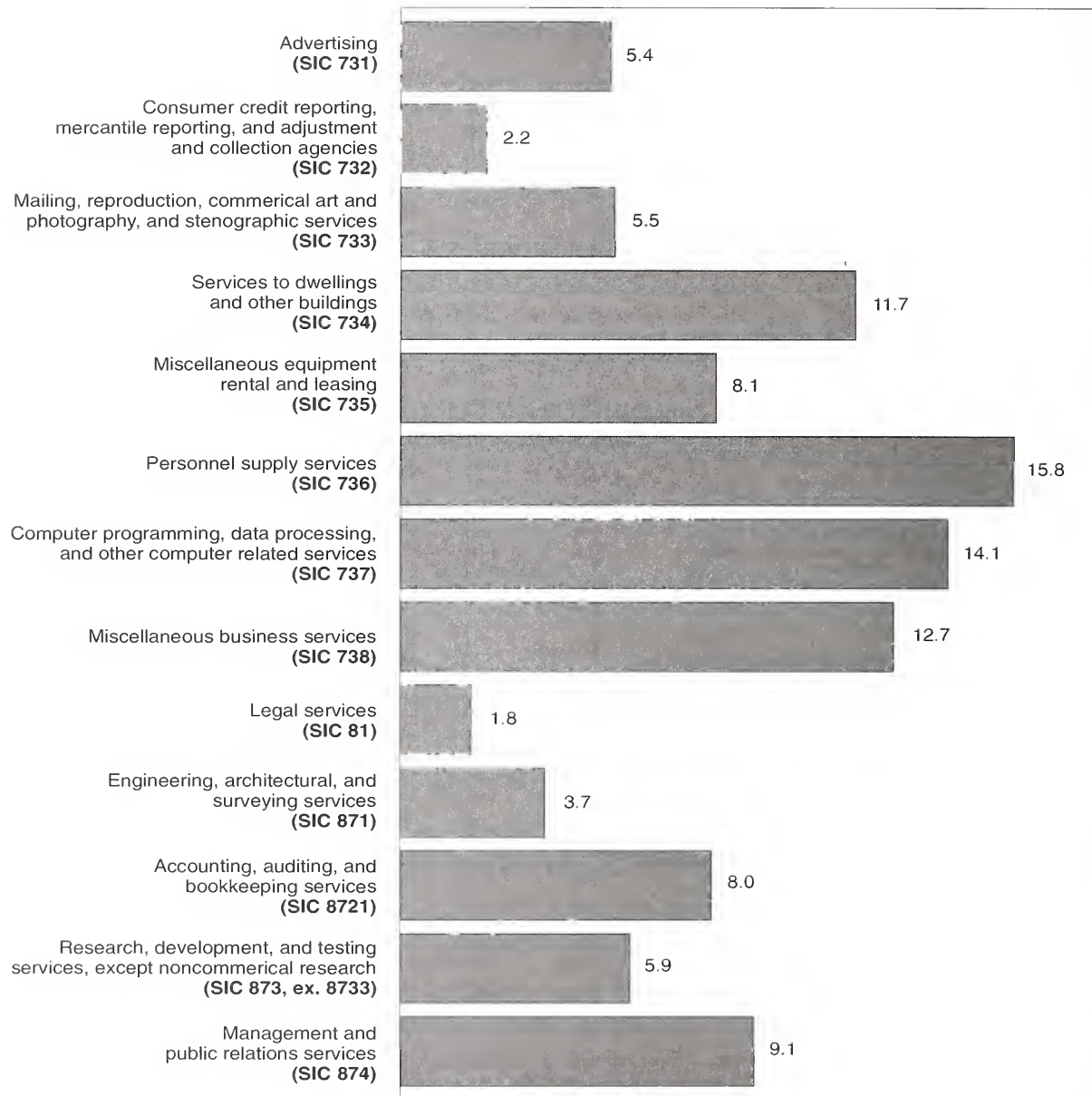
1987 SIC code	Kind of business	1989/1988	1988/1987	1987/1986	1986/1985	1985/1984
<b>Business Services</b>						
73	Business services .....	12.7	18.3	10.9	9.2	(NA)
731	Advertising .....	7.3	12.5	6.6	6.0	20.0
7311	Advertising agencies .....	8.4	14.1	2.3	5.8	20.0
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies .....	10.2	4.2	17.1	7.9	-2.3
733	Mailing, reproduction, commercial art and photography, and stenographic services .....	4.8	5.9	12.7	8.2	-0.9
7331	Direct mail advertising services .....	6.3	20.7	8.7	14.3	(NA)
7336	Commercial art and graphic design .....	(NA)	(NA)	(NA)	(NA)	(NA)
734	Services to dwellings and other buildings .....	15.4	12.2	7.0	10.0	13.0
7342	Disinfecting and pest control services .....	7.7	12.0	15.2	3.0	(NA)
7349	Building cleaning and maintenance services, n.e.c. ....	17.5	12.2	4.9	11.9	(NA)
735	Miscellaneous equipment rental and leasing .....	10.9	22.6	4.9	5.1	20.5
7352	Medical equipment rental and leasing .....	13.5	24.7	17.8	21.6	21.9
7353	Heavy construction equipment rental and leasing .....	(NA)	(NA)	(NA)	(NA)	(NA)
7359	Equipment rental and leasing, n.e.c. ....	(NA)	(NA)	(NA)	(NA)	(NA)
736	Personnel supply services .....	13.3	24.3	23.3	12.3	13.8
7361	Employment agencies .....	10.6	16.2	6.3	8.5	(NA)
7363	Help supply services .....	14.0	26.4	28.7	13.6	(NA)
737	Computer programming, data processing, and other computer related services .....	15.1	22.0	10.8	12.0	12.6
7371	Computer programming services .....	(NA)	(NA)	(NA)	(NA)	(NA)
7372	Prepackaged software .....	(NA)	(NA)	(NA)	(NA)	(NA)
7373	Computer integrated systems design .....	(NA)	(NA)	(NA)	(NA)	(NA)
7374	Computer processing and data preparation and processing services .....	(NA)	(NA)	(NA)	(NA)	(NA)
7375	Information retrieval services .....	(NA)	(NA)	(NA)	(NA)	(NA)
7376	Computer facilities management services .....	(NA)	(NA)	(NA)	(NA)	(NA)
7377	Computer rental and leasing .....	(NA)	(NA)	(NA)	(NA)	(NA)
7378	Computer maintenance and repair .....	(NA)	(NA)	(NA)	(NA)	(NA)
7379	Computer related services, n.e.c. ....	(NA)	(NA)	(NA)	(NA)	(NA)
738	Miscellaneous business services .....	13.8	20.2	10.0	7.6	5.2
7381	Detective, guard, and armored car services .....	(NA)	(NA)	(NA)	(NA)	(NA)
7382	Security systems services .....	(NA)	(NA)	(NA)	(NA)	(NA)
7384	Photofinishing laboratories .....	8.9	11.2	4.5	4.7	5.4
<b>Legal Services</b>						
81	Legal services .....	9.2	13.2	13.8	11.5	15.2
<b>Engineering, Accounting, Research, Management, and Related Services</b>						
87	Engineering, accounting, research, management, and related services .....	14.4	14.7	9.4	7.4	(NA)
871	Engineering, architectural, and surveying services .....	17.5	10.7	11.2	4.1	11.6
8711	Engineering services .....	(NA)	(NA)	(NA)	(NA)	(NA)
8712	Architectural services .....	(NA)	(NA)	(NA)	(NA)	(NA)
8713	Surveying services .....	(NA)	(NA)	(NA)	(NA)	(NA)
8721	Accounting, auditing, and bookkeeping services .....	10.4	9.9	16.2	7.9	17.5
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations .....	14.8	22.8	5.4	11.1	(NA)
8731	Commercial physical and biological research .....	15.9	22.8	4.2	15.2	(NA)
8732	Commercial economic, sociological, and educational research .....	8.8	18.4	4.6	9.7	(NA)
8734	Testing laboratories .....	21.9	31.3	10.8	2.0	(NA)
874	Management and public relations services .....	12.7	20.5	4.6	10.3	(NA)
8741	Management services .....	(NA)	(NA)	(NA)	(NA)	(NA)
8742	Management consulting services .....	(NA)	(NA)	(NA)	(NA)	(NA)
8743	Public relations services .....	(NA)	(NA)	(NA)	(NA)	(NA)
8744	Facilities support management services .....	18.3	9.5	4.9	16.4	(NA)
8748	Business consulting services, n.e.c. ....	(NA)	(NA)	(NA)	(NA)	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. For selected SIC's (81, 873, and 874 ex. 8744), estimates are for taxable firms only. Revenue and expense estimates of tax-exempt firms and organizations are shown in tables 1.3 and 1.5 for SIC's 81, 873, and 874, excluding 8744. See appendix A, table A-4.1 for estimated measures of sampling variability (coefficients of variation).

Figure 4.2  
**Business and Selected Professional Services (SIC's 73, 81, and 87)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1993 to 1994**

(Percent change)



Note: Data from 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A-4.1 for measures of sampling variability (coefficients of variation).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.

**Table 4.3. Personnel Supply Services (SIC 736)—Estimated Receipts for Taxable Employer Firms, by Source: 1990 Through 1994**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

Sources of receipts	1994	1993	1992	1991	1990
Total .....	49,032	42,328	38,164	32,900	31,917
Placement fees and commissions <sup>1</sup> .....	2,447	1,949	1,718	2,093	2,706
Temporary help supply .....	37,874	32,012	27,755	23,615	22,820
Continuing help supply <sup>2</sup> .....	8,005	7,262	7,439	6,191	5,203

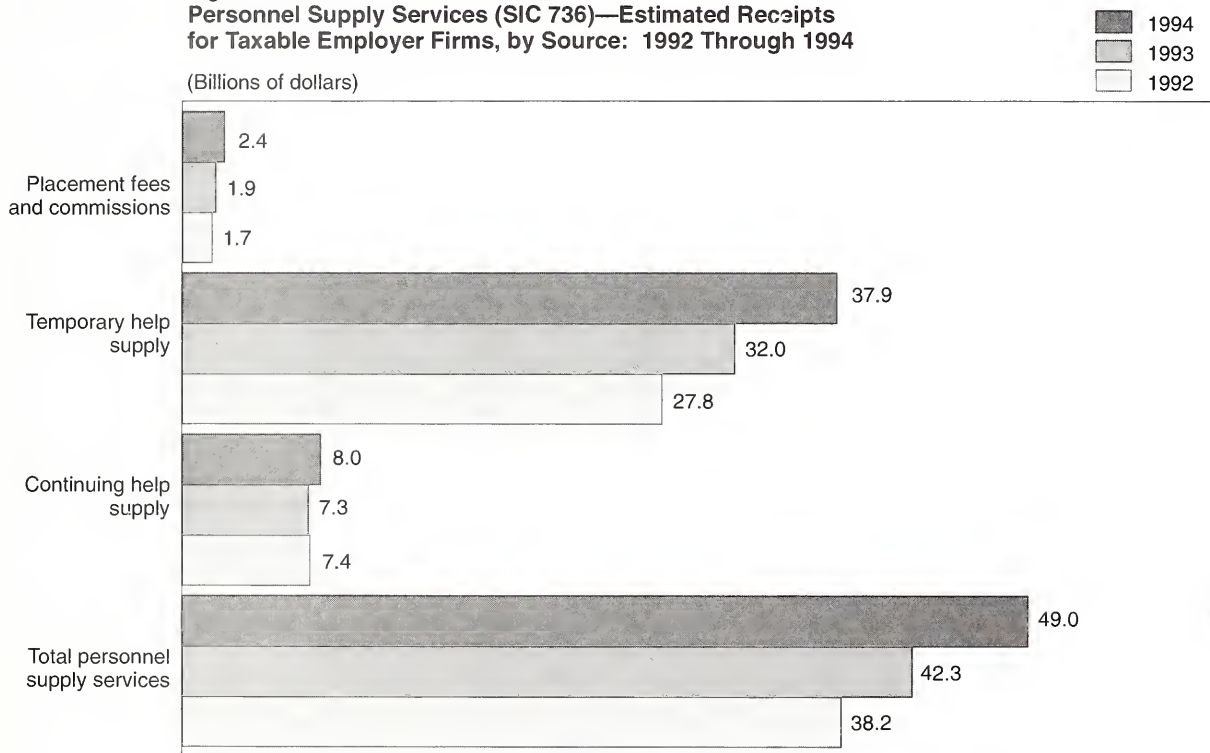
<sup>1</sup>Employer and applicant paid fees.

<sup>2</sup>Employee leasing and all other continuing help supply services.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-4.2 for estimated measures of sampling variability (coefficients of variation).

**Figure 4.3**  
**Personnel Supply Services (SIC 736)—Estimated Receipts for Taxable Employer Firms, by Source: 1992 Through 1994**

(Billions of dollars)



Note: Data from 1992 and 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Estimates are not adjusted for price changes. See appendix A, table A-4.2 for estimated measures of sampling variability (coefficients of variation). Group totals may include sources of receipts not shown separately.

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.

**Table 4.4. Personnel Supply Services (SIC 736)—Estimated Year-to-Year Percent Change in Receipts for Taxable Employer Firms, by Source: 1990 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

Sources of receipts	1994/1993	1993/1992	1992/1991	1991/1990	1990/1989
Total .....	15.8	10.9	16.0	3.1	13.6
Placement fees and commissions <sup>1</sup> .....	25.6	13.4	-17.9	-22.7	(NA)
Temporary help supply .....	18.3	15.3	17.5	3.5	(NA)
Continuing help supply <sup>2</sup> .....	10.2	-2.4	20.2	19.0	(NA)

NA Not available.

<sup>1</sup>Employer and applicant paid fees.

<sup>2</sup>Employee leasing and all other continuing help supply services.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-4.2 for estimated measures of sampling variability (coefficients of variation).

**Table 4.5. Personnel Supply Services (SIC 736)—Estimated Receipts from Supplying Temporary Help, by Source for Taxable Employer Firms: 1990 Through 1994**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

Sources of receipts	1994	1993	1992	1991	1990
Total personnel supply services .....	49,032	42,328	38,164	32,900	31,917
Total receipts from temporary help supply services <sup>1</sup> ..	37,874	32,012	27,755	23,615	22,820
Office support .....	10,715	10,962	10,291	9,103	9,213
Secretaries .....	6,821	7,245	6,843	5,249	5,626
Clerks .....	2,900	2,778	2,529	2,172	2,034
Other office support .....	994	939	919	1,682	1,553
Technical and professional <sup>2</sup> .....	10,021	7,447	6,174	4,901	5,149
Accountants .....	749	728	771	486	549
Medical <sup>3</sup> .....	4,109	3,690	3,442	3,691	3,172
Hospital staff .....	147	129	185	221	222
Industrial and construction <sup>4</sup> .....	12,386	9,367	7,640	5,826	5,180
Laborers .....	9,154	6,534	5,892	4,277	3,706

<sup>1</sup>Receipts are from supplying temporary help for all firms providing personnel supply services, including employment agencies and other firms whose primary activity is other than providing temporary help supply services.

<sup>2</sup>Includes engineers, programmers, data processors, sales and marketing staff, and other technical and professional personnel.

<sup>3</sup>Includes administrators, technicians, nurses, home health care workers, and other medical personnel.

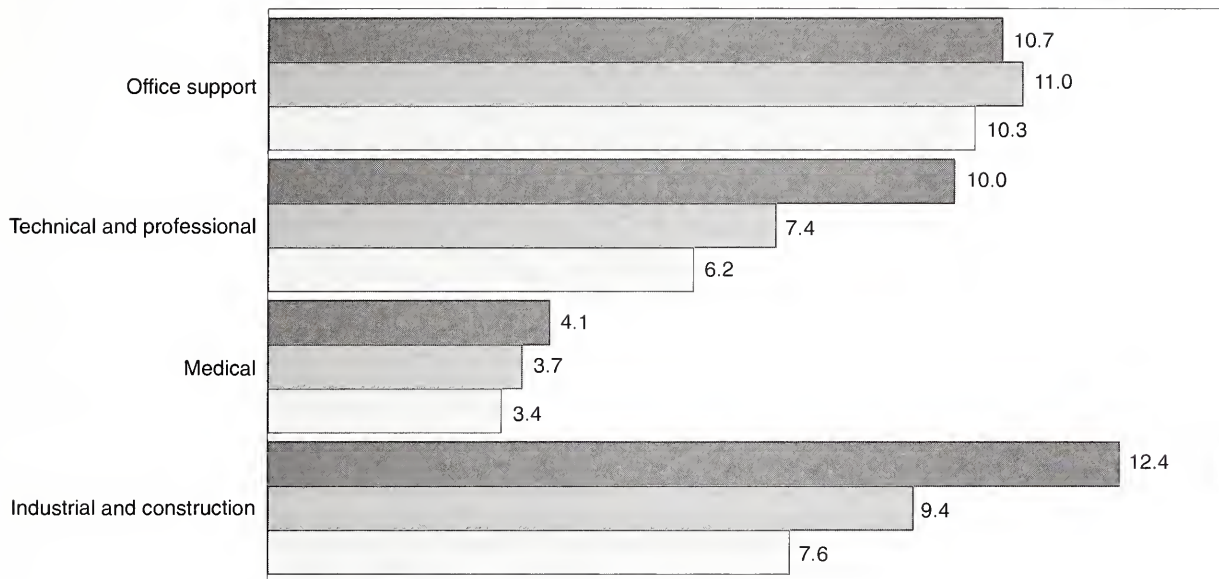
<sup>4</sup>Includes drivers and warehousemen, security guards, janitors and cleaning personnel, and other industrial and construction personnel.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-4.3 for estimated measures of sampling variability (coefficients of variation).

Figure 4.4  
**Personnel Supply Services (SIC 736)—Estimated Receipts  
 for Taxable Employer Temporary Help Supply Firms, by  
 Type of Help Supplied: 1992 Through 1994**

(Billions of dollars)

1994  
 1993  
 1992



Note: Data from 1992 and 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Estimates are not adjusted for price changes. See appendix A, table A-4.3 for estimated measures of sampling variability (coefficients of variation).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.



**Table 4.6. Personnel Supply Services (SIC 736)—Estimated Year-to-Year Percent Change in Receipts from Supplying Temporary Help, by Source for Taxable Employer Firms: 1990 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

Sources of receipts	1994/1993	1993/1992	1992/1991	1991/1990	1990/1989
Total personnel supply services .....	15.8	10.9	16.0	3.1	13.6
Total receipts from temporary help supply services <sup>1</sup> ..	18.3	15.3	17.5	3.5	(NA)
Office support .....	-2.3	6.5	13.1	-1.2	(NA)
Secretaries .....	-5.9	5.9	30.4	-6.7	(NA)
Clerks .....	4.4	9.8	16.4	6.8	(NA)
Other office support .....	5.9	2.2	-45.4	8.3	(NA)
Technical and professional <sup>2</sup> .....	34.6	20.6	26.0	-4.8	(NA)
Accountants .....	2.9	-5.6	58.6	-11.5	(NA)
Medical <sup>3</sup> .....	11.4	7.2	-6.7	16.4	(NA)
Hospital staff .....	14.0	-30.3	-16.3	-0.5	(NA)
Industrial and construction <sup>4</sup> .....	32.2	22.6	31.1	12.5	(NA)
Laborers .....	40.1	10.9	37.8	15.4	(NA)

NA Not available.

<sup>1</sup>Receipts are from supplying temporary help for all firms providing personnel supply services, including employment agencies and other firms whose primary activity is other than providing temporary help supply services.

<sup>2</sup>Includes engineers, programmers, data processors, sales and marketing staff, and other technical and professional personnel.

<sup>3</sup>Includes administrators, technicians, nurses, home health care workers, and other medical personnel.

<sup>4</sup>Includes drivers and warehousemen, security guards, janitors and cleaning personnel, and other industrial and construction personnel.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-4.3 for estimated measures of sampling variability (coefficients of variation).

**Table 4.7. Personnel Supply Services (SIC 736)—Sources of Receipts from Supplying Temporary Help, as a Percent of Total Temporary Help Supply Services for Taxable Employer Firms: 1990 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

Sources of receipts	1994	1993	1992	1991	1990
Total receipts from temporary help supply services <sup>1</sup> ..	100.0	100.0	100.0	100.0	100.0
Office support .....	28.3	34.2	37.1	38.5	40.4
Secretaries .....	18.0	22.6	24.7	22.2	24.7
Clerks .....	7.7	8.7	9.1	9.2	8.9
Other office support .....	2.6	2.9	3.3	7.1	6.8
Technical and professional <sup>2</sup> .....	26.5	23.3	22.2	20.8	22.6
Accountants .....	2.0	2.3	2.8	2.1	2.4
Medical <sup>3</sup> .....	10.8	11.5	12.4	15.6	13.9
Hospital staff .....	0.4	0.4	0.7	0.9	1.0
Industrial and construction <sup>4</sup> .....	32.7	29.3	27.5	24.7	22.7
Laborers .....	24.2	20.4	21.2	18.1	16.2

<sup>1</sup>Receipts are from supplying temporary help for all firms providing personnel supply services, including employment agencies and other firms whose primary activity is other than providing temporary help supply services.

<sup>2</sup>Includes engineers, programmers, data processors, sales and marketing staff, and other technical and professional personnel.

<sup>3</sup>Includes administrators, technicians, nurses, home health care workers, and other medical personnel.

<sup>4</sup>Includes drivers and warehousemen, security guards, janitors and cleaning personnel, and other industrial and construction personnel.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-4.3 for estimated measures of sampling variability (coefficients of variation).

**Table 4.8. Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Receipts for Taxable Employer Firms, by Source: 1990 Through 1994**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

Sources of receipts	1994	1993	1992	1991	1990
Total .....	128,980	113,068	101,074	91,156	85,289
Computer integrated systems .....	15,282	12,995	10,861	10,097	(NA)
Custom computer programming and software design ..	19,505	16,123	14,087	11,835	(NA)
Prepackaged computer software design, development, and production .....	29,972	27,270	23,986	20,635	(NA)
Information retrieval services .....	3,927	3,439	3,146	2,831	(NA)
Computer processing and data preparation services ...	24,513	20,589	18,798	17,313	(NA)
Computer facilities management services .....	2,602	2,390	2,283	2,110	(NA)
Computer rental and leasing .....	2,803	2,718	2,711	2,790	(NA)
Maintenance and repair of computers and peripheral equipment .....	11,656	11,362	11,143	11,171	(NA)
Computer consulting .....	6,729	5,509	4,971	4,272	(NA)
Other computer services .....	7,275	6,272	5,581	4,877	(NA)
All other receipts .....	4,716	4,401	3,507	3,225	(NA)

NA Not available.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. See appendix A, table A-4.4 for estimated measures of sampling variability (coefficients of variation).

**Table 4.9. Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Year-to-Year Percent Change in Receipts for Taxable Employer Firms, by Source: 1990 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

Sources of receipts	1994/1993	1993/1992	1992/1991	1991/1990	1990/1989
Total .....	14.1	11.9	10.9	6.9	12.3
Computer integrated systems .....	17.6	19.6	7.6	(NA)	(NA)
Custom computer programming and software design ..	21.0	14.5	19.0	(NA)	(NA)
Prepackaged computer software design, development, and production .....	9.9	13.7	16.2	(NA)	(NA)
Information retrieval services .....	14.2	9.3	11.1	(NA)	(NA)
Computer processing and data preparation services ...	19.1	9.5	8.6	(NA)	(NA)
Computer facilities management services .....	8.9	4.7	8.2	(NA)	(NA)
Computer rental and leasing .....	3.1	0.3	-2.8	(NA)	(NA)
Maintenance and repair of computers and peripheral equipment .....	2.6	2.0	-0.3	(NA)	(NA)
Computer consulting .....	22.1	10.8	16.4	(NA)	(NA)
Other computer services .....	16.0	12.4	14.4	(NA)	(NA)
All other receipts .....	7.2	25.5	8.7	(NA)	(NA)

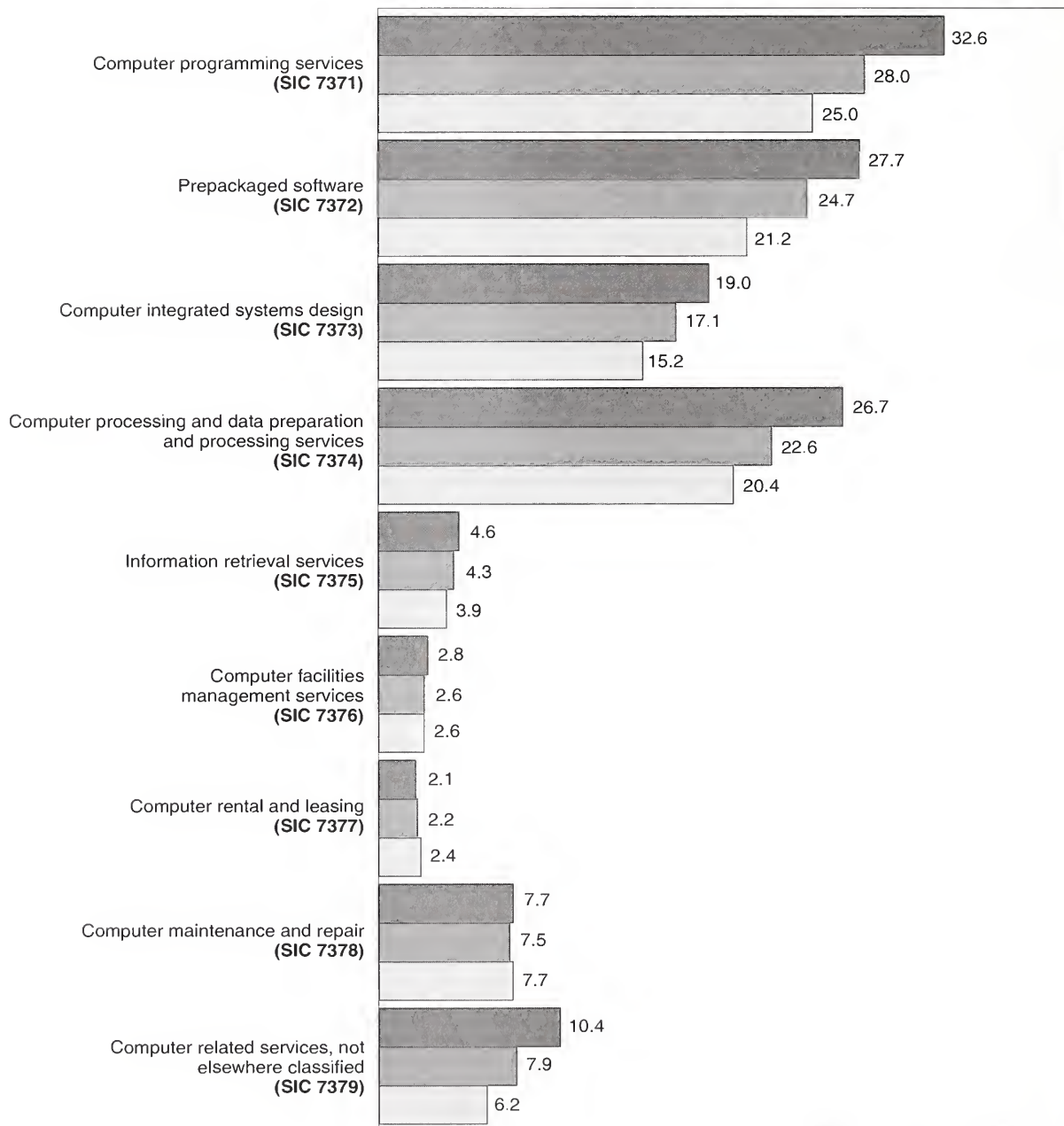
NA Not available.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. See appendix A, table A-4.4 for estimated measures of sampling variability (coefficients of variation).

Figure 4.5  
**Computer Programming, Data Processing, and Other  
 Computer Related Services (SIC 737)—Estimated Receipts  
 for Taxable Firms, by Industry: 1992 Through 1994**

(In billions of dollars)

1994  
 1993  
 1992



Note: Data from 1992 and 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. Estimates are obtained from a sample of employer and nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A-4.1 for estimated measures of sampling variability (coefficients of variation).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.

**Table 4.10. Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Percent of Total Dollar Volume for Receipts for Taxable Employer Firms, by Source: 1990 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

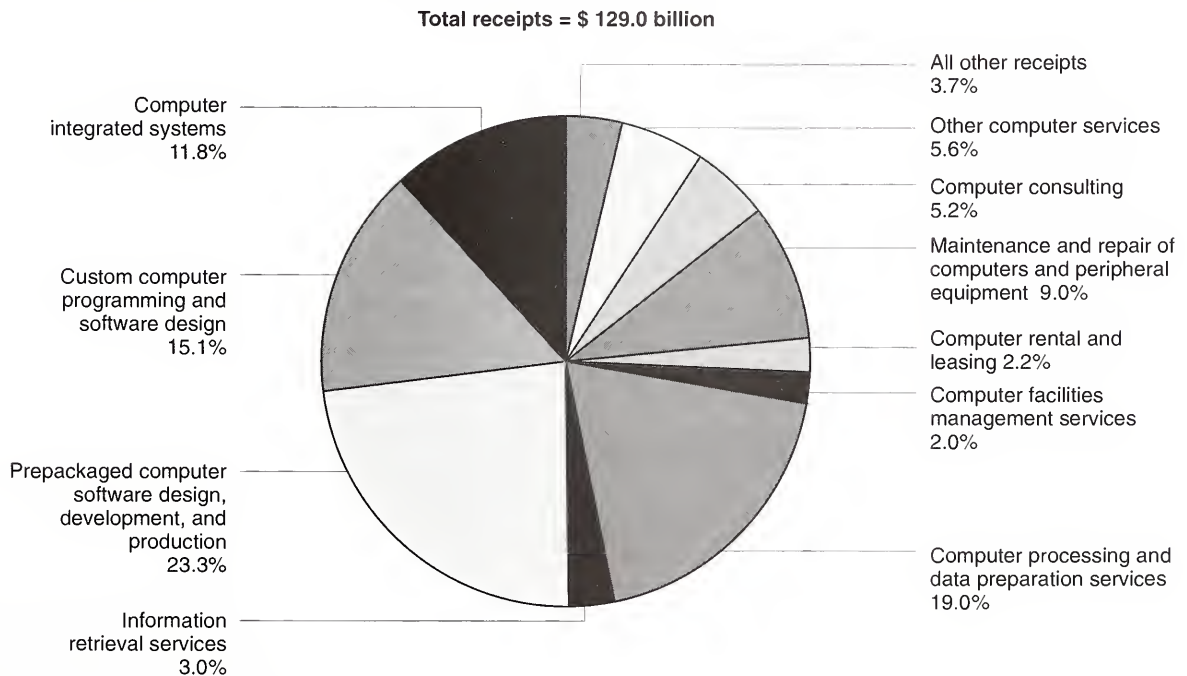
Sources of receipts	Percent of total dollar volume				
	1994	1993	1992	1991	1990
Total .....	100.0	100.0	100.0	100.0	100.0
Computer integrated systems .....	11.8	11.5	10.7	11.1	(NA)
Custom computer programming and software design ..	15.1	14.3	13.9	13.0	(NA)
Prepackaged computer software design, development, and production .....	23.2	24.1	23.7	22.6	(NA)
Information retrieval services .....	3.0	3.0	3.1	3.1	(NA)
Computer processing and data preparation services ...	19.0	18.2	18.6	19.0	(NA)
Computer facilities management services .....	2.0	2.1	2.3	2.3	(NA)
Computer rental and leasing .....	2.2	2.4	2.7	3.1	(NA)
Maintenance and repair of computers and peripheral equipment .....	9.0	10.0	11.0	12.3	(NA)
Computer consulting .....	5.2	4.9	4.9	4.7	(NA)
Other computer services .....	5.6	5.5	5.5	5.4	(NA)
All other receipts .....	3.7	3.9	3.5	3.5	(NA)

NA Not available.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. See appendix A, table A-4.4 for estimated measures of sampling variability (coefficients of variation).

**Figure 4.6**

**Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Receipts for Taxable Employer Firms, by Source: 1994**



Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts.

Estimates are not adjusted for price changes. See appendix A, table A-4.4 for estimated measures of sampling variability (coefficients of variation).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.

**Table 4.11. Management and Public Relations Services (SIC 874)—Estimated Receipts for Taxable Employer Firms, by Source: 1990 Through 1994**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

Sources of receipts	1994	1993	1992	1991	1990
Total .....	64,826	59,188	57,320	53,405	51,422
Management and administrative services .....	28,066	25,246	24,779	22,710	(NA)
Construction management .....	6,852	6,632	6,542	6,619	(NA)
Facilities support management services .....	8,007	7,033	7,199	7,153	(NA)
Other management services .....	13,207	11,581	11,038	8,938	(NA)
Consulting, design, and public relations services .....	27,771	25,844	25,705	23,974	(NA)
Management consulting .....	14,651	13,472	13,674	12,984	(NA)
Engineering consulting and design services .....	3,142	3,094	3,313	3,359	(NA)
Tax consulting services .....	1,480	1,356	1,466	1,382	(NA)
Computer consulting and software services .....	2,847	2,682	2,258	1,782	(NA)
Public relations services .....	2,384	2,273	2,322	2,349	(NA)
Other consulting and design services .....	3,267	2,967	2,672	2,118	(NA)
All other sources .....	8,741	8,098	6,836	6,481	(NA)

NA Not available.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Detail may not add to total due to kinds of business not shown separately. See appendix A, table A-4.5 for estimated measures of sampling variability (coefficients of variation).

**Table 4.12. Management and Public Relations Services (SIC 874)—Estimated Year-to-Year Percent Change in Receipts for Taxable Employer Firms, by Source: 1990 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

Sources of receipts	1994/1993	1993/1992	1992/1991	1991/1990	1990/1989
Total .....	9.5	3.3	7.3	3.9	9.3
Management and administrative services .....	11.2	1.9	9.1	(NA)	(NA)
Construction management .....	3.3	1.4	-1.2	(NA)	(NA)
Facilities support management services .....	13.8	-2.3	0.6	(NA)	(NA)
Other management services .....	14.0	4.9	23.5	(NA)	(NA)
Consulting, design, and public relations services .....	7.5	0.5	7.2	(NA)	(NA)
Management consulting .....	8.8	-1.5	5.3	(NA)	(NA)
Engineering consulting and design services .....	1.6	-6.6	-1.4	(NA)	(NA)
Tax consulting services .....	9.1	-7.5	6.1	(NA)	(NA)
Computer consulting and software services .....	6.2	18.8	26.7	(NA)	(NA)
Public relations services .....	4.9	-2.1	-1.1	(NA)	(NA)
Other consulting and design services .....	10.1	11.0	26.2	(NA)	(NA)
All other sources .....	7.9	18.5	5.5	(NA)	(NA)

NA Not available.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Detail may not add to total due to kinds of business not shown separately. See appendix A, table A-4.5 for estimated measures of sampling variability (coefficients of variation).



**Table 4.13. Management and Public Relations Services (SIC 874)—Estimated Percent of Total Dollar Volume of Receipts for Taxable Employer Firms, by Source: 1990 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

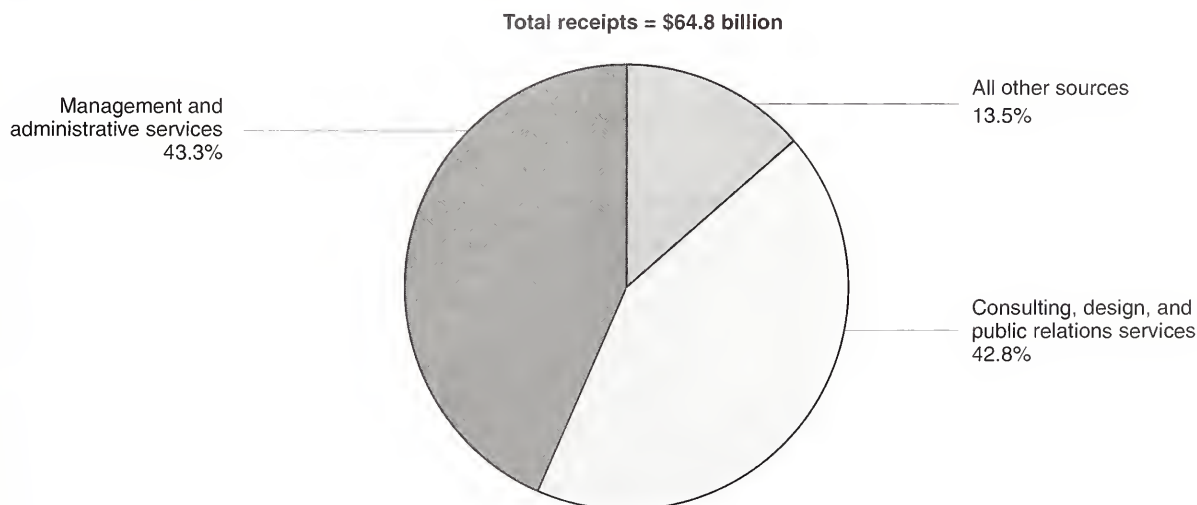
Sources of receipts	Percent of total dollar volume				
	1994	1993	1992	1991	1990
Total .....	100.0	100.0	100.0	100.0	100.0
Management and administrative services .....	43.3	42.7	43.2	42.5	(NA)
Construction management .....	10.6	11.2	11.4	12.4	(NA)
Facilities support management services .....	12.4	11.9	12.6	13.4	(NA)
Other management services .....	20.4	19.6	19.3	16.7	(NA)
Consulting, design, and public relations services .....	42.8	43.7	44.8	44.9	(NA)
Management consulting .....	22.6	22.8	23.9	24.3	(NA)
Engineering consulting and design services .....	4.8	5.2	5.8	6.3	(NA)
Tax consulting services .....	2.3	2.3	2.6	2.6	(NA)
Computer consulting and software services .....	4.4	4.5	3.9	3.3	(NA)
Public relations services .....	3.7	3.8	4.1	4.4	(NA)
Other consulting and design services .....	5.0	5.0	4.7	4.0	(NA)
All other sources .....	13.5	13.7	11.9	12.1	(NA)

NA Not available.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Detail may not add to total due to kinds of business not shown separately. See appendix A, table A-4.5 for estimated measures of sampling variability (coefficients of variation).

Figure 4.7

**Management and Public Relations Services (SIC 874)—Estimated Receipts for Taxable Employer Firms, by Source: 1994**



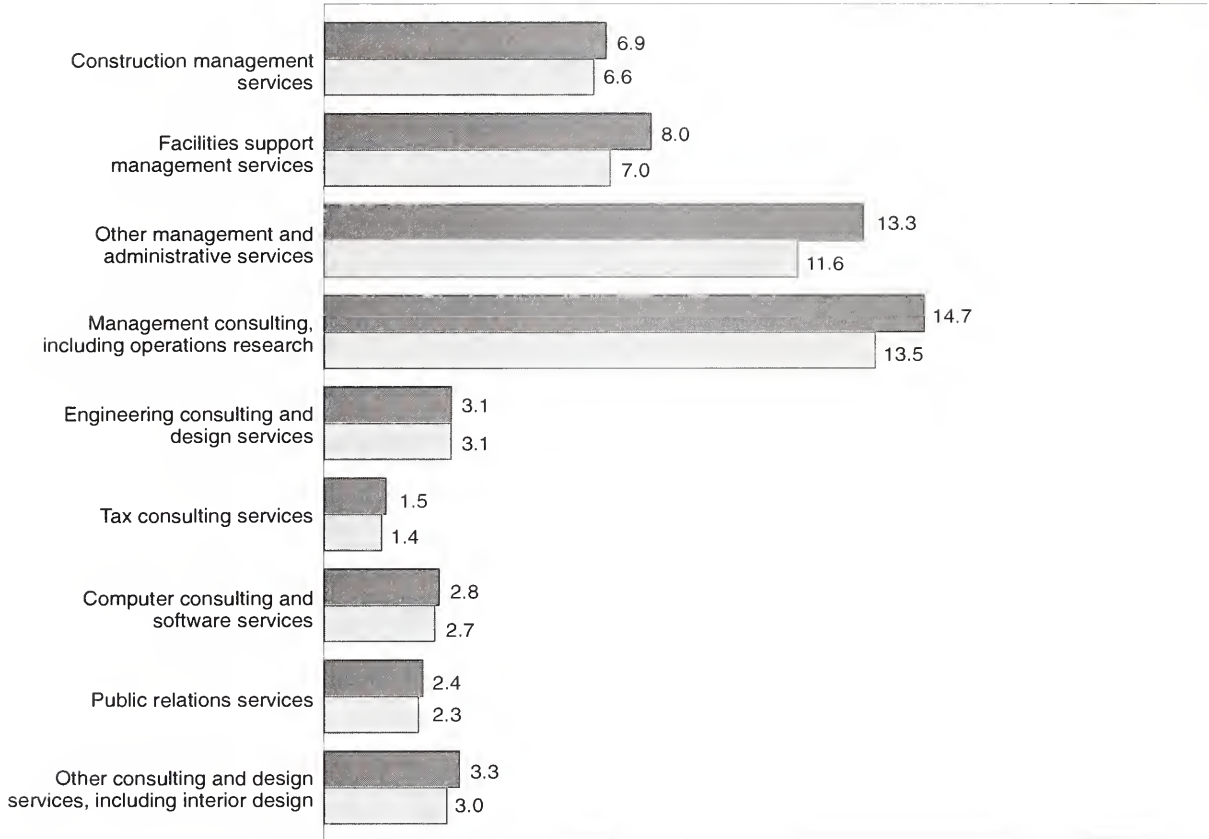
Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Estimates are not adjusted for price changes. See appendix A, table A-4.5 for estimated measures of sampling variability (coefficients of variation).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.

Figure 4.8  
**Management and Public Relations Services (SIC 874)—Estimated Receipts for Taxable Employer Firms, by Type of Service Provided: 1993 and 1994**

(In billions of dollars)

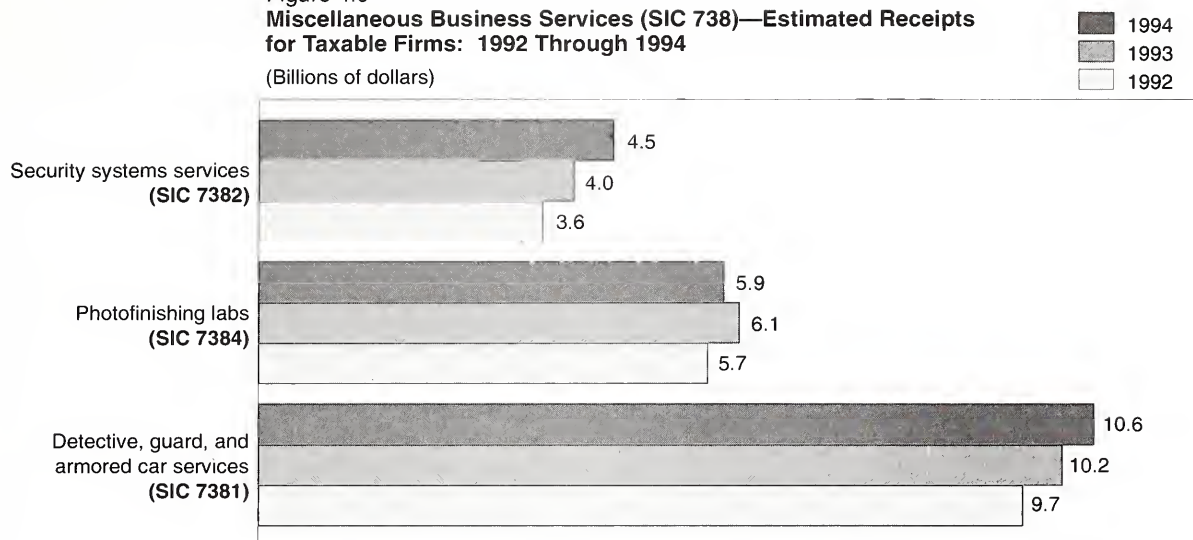
■ 1994  
 □ 1993



Note: Data from 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Estimates are not adjusted for price changes. See appendix A, table A-4.5 for estimated measures of sampling variability (coefficients of variation).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.

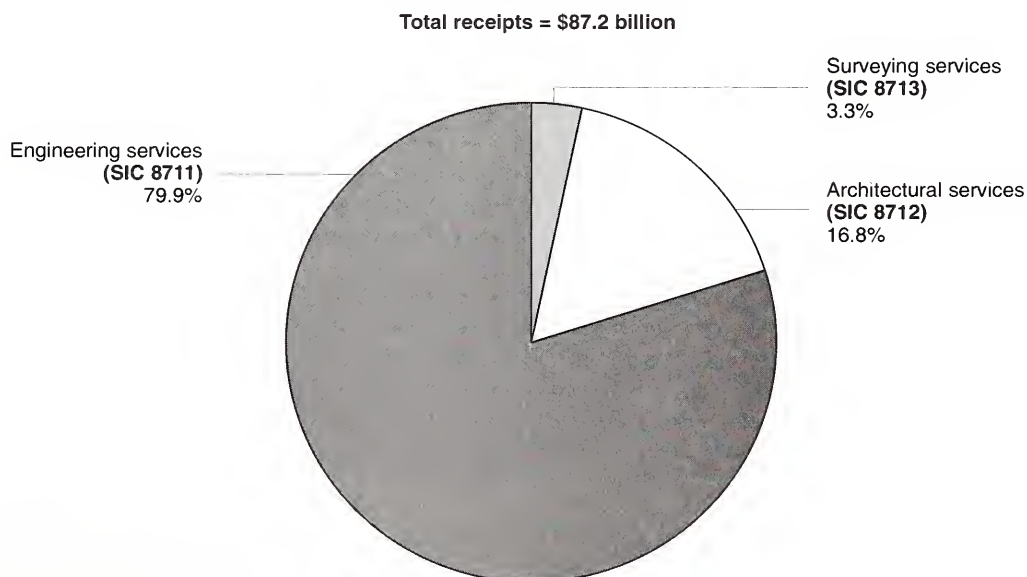
Figure 4.9  
**Miscellaneous Business Services (SIC 738)—Estimated Receipts  
 for Taxable Firms: 1992 Through 1994**  
 (Billions of dollars)



Note: Data from 1992 and 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. Estimates are obtained from a sample of employer and nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A-4.1 for estimated measures of sampling variability (coefficients of variation).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.

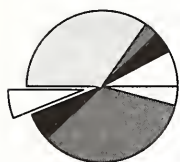
Figure 4.10  
**Engineering, Architectural, and Surveying Services (SIC 871)—  
 Estimated Receipts for Taxable Firms, by Industry: 1994**



Note: Estimates are obtained from a sample of employer and nonemployer firms. Estimates are not adjusted for price changes. Estimated coefficients of variation are as follows: Engineering services, 1.8; Architectural services, 8.5; and Surveying services, 11.8.

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.





## Chapter 5.

# Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)

### SUMMARY OF FINDINGS

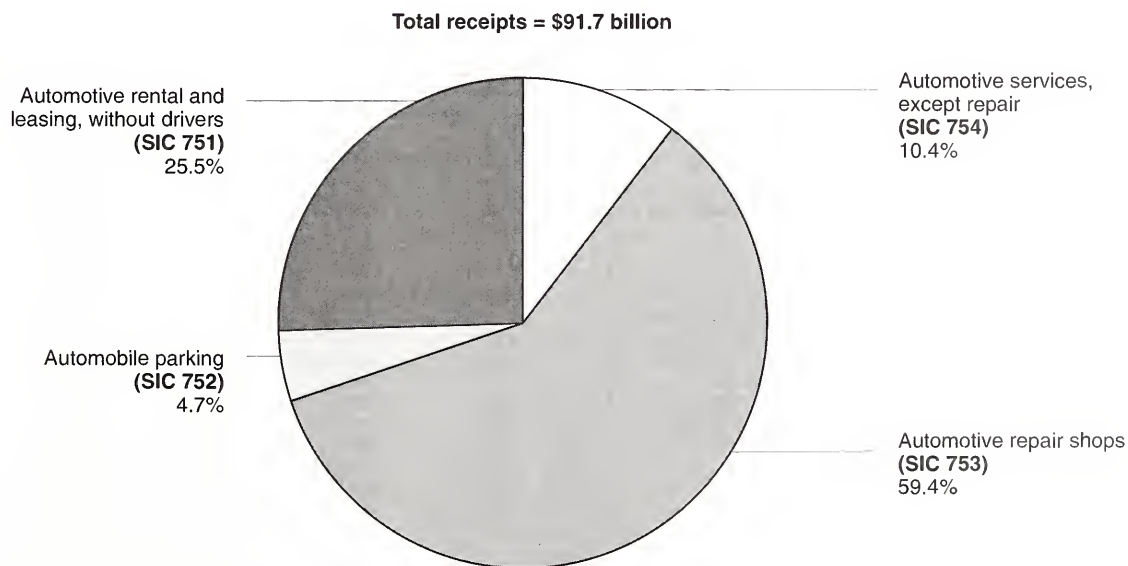
Receipts in 1994 for automotive repair, services, and parking service (SIC 75) were \$91.7 billion, up 8.9 ( $\pm 1.5$ ) percent from 1993. Receipts for 1994 for automotive rental and leasing, without drivers (SIC 751) rose 4.9 percent from 1993 to \$23.3 billion. About 60 percent of the total receipts for automotive rental and leasing, without drivers, was from the short-term rental of passenger cars, trucks, utility trailers and recreational vehicles. In 1994, receipts for passenger car rental (SIC 7514) increased 6.7 percent from 1993 to \$12.1 billion.

Automotive repair shops (SIC 753) had receipts of \$54.5 billion in 1994, up 9.9 percent from the previous year. In

1994, receipts for automotive glass replacement shops, (SIC 7536) rose 18.5 percent from the previous year to \$2.7 billion. In 1994, receipts for general automotive repair shops (SIC 7538), which includes diesel engine truck and passenger car engine repairs, increased 12.4 percent from 1993 to \$25.8 billion.

Miscellaneous repair services (SIC 76) had receipts in 1994 of \$39.5 billion, up 9.0 ( $\pm 2.2$ ) percent from 1993. Electrical repair shops (SIC 762), including radio and television repair, had receipts of \$13.0 billion, gaining 5.3 percent from 1993. Radio and television repair shops (SIC 7622) had estimated receipts of \$2.6 billion in 1994.

Figure 5.1  
Selected Automotive Repair, Services, and Parking (SIC 75)—Estimated Receipts for Taxable Firms, by Component Industry: 1994



Note: Estimates are obtained from a sample of employer and nonemployer firms. Estimates are not adjusted for price changes. Estimated coefficients of variation are as follows: Automotive services, except repair, 5.6; Automotive repair shops, 1.7; Automotive rental and leasing, without drivers, 3.5; and Automobile parking, 3.9.

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.



Table 5.1. **Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Receipts for Taxable Firms: 1985 Through 1994**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994	1993	1992	1991	1990
	<b>Automotive Repair, Services, and Parking</b>					
75	Automotive repair, services, and parking .....	91,744	84,283	78,511	71,542	73,722
751	Automotive rental and leasing, without drivers .....	23,346	22,248	20,906	20,339	20,803
7513	Truck rental and leasing, without drivers .....	8,069	7,693	7,568	7,854	8,529
7514	Passenger car rental .....	12,128	11,367	10,370	9,464	8,990
7515	Passenger car leasing .....	2,796	2,843	2,657	2,762	3,010
752	Automobile parking .....	4,270	4,009	3,744	3,305	2,959
753	Automotive repair shops .....	54,535	49,624	46,200	41,203	43,485
7532	Top, body, and upholstery repair and paint shops .....	15,972	14,835	13,876	12,844	13,532
7533	Automotive exhaust system repair shops ..	2,471	2,382	2,211	2,260	2,171
7534	Tire retreading and repair shops .....	1,640	1,492	1,382	1,293	1,283
7536	Automotive glass replacement shops .....	2,681	2,262	2,018	1,913	1,863
7537	Automotive transmission repair shops .....	2,285	2,128	1,983	1,958	2,065
7538	General automotive repair shops .....	25,841	22,984	21,322	17,745	19,623
7539	Automotive repair shops, n.e.c .....	3,644	3,541	3,408	3,190	2,948
754	Automotive services, except repair .....	9,593	8,402	7,661	6,695	6,475
7542	Carwashes .....	4,119	3,722	3,419	2,998	2,841
	<b>Miscellaneous Repair Services</b>					
76	Miscellaneous repair services .....	39,487	36,217	35,238	32,401	32,848
762	Electrical repair shops .....	12,957	12,301	11,876	11,327	11,292
7622	Radio and television repair shops .....	2,557	2,503	2,297	2,190	2,292
7694	Armature rewinding shops .....	2,561	2,499	2,454	2,389	2,371

See footnotes at end of table.

Table 5.1. **Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Receipts for Taxable Firms: 1985 Through 1994—Continued**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1989	1988	1987	1986	1985
	<b>Automotive Repair, Services, and Parking</b>					
75	Automotive repair, services, and parking .....	70,961	66,053	58,278	53,867	51,735
751	Automotive rental and leasing, without drivers .....	19,632	18,847	16,679	15,500	14,623
7513	Truck rental and leasing, without drivers .....	7,927	7,528	6,445	5,788	5,480
7514	Passenger car rental .....	(NA)	(NA)	(NA)	(NA)	(NA)
7515	Passenger car leasing .....	(NA)	(NA)	(NA)	(NA)	(NA)
752	Automobile parking .....	3,118	2,960	2,691	2,418	2,140
753	Automotive repair shops .....	41,973	38,578	34,182	31,565	30,515
7532	Top, body, and upholstery repair and paint shops .....	13,135	12,335	10,586	9,446	8,756
7533	Automotive exhaust system repair shops ..	(NA)	(NA)	(NA)	(NA)	(NA)
7534	Tire retreading and repair shops .....	(NA)	(NA)	(NA)	(NA)	(NA)
7536	Automotive glass replacement shops .....	(NA)	(NA)	(NA)	(NA)	(NA)
7537	Automotive transmission repair shops .....	(NA)	(NA)	(NA)	(NA)	(NA)
7538	General automotive repair shops .....	(NA)	(NA)	(NA)	(NA)	(NA)
7539	Automotive repair shops, n.e.c .....	(NA)	(NA)	(NA)	(NA)	(NA)
754	Automotive services, except repair .....	6,238	5,668	4,726	4,384	4,457
7542	Carwashes .....	(NA)	(NA)	(NA)	(NA)	(NA)
	<b>Miscellaneous Repair Services</b>					
76	Miscellaneous repair services .....	30,064	27,659	24,599	22,478	20,744
762	Electrical repair shops .....	9,579	8,933	7,585	6,495	5,945
7622	Radio and television repair shops .....	2,202	2,146	2,026	1,864	1,860
7694	Armature rewinding shops .....	2,341	2,112	2,078	1,915	1,857

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-5.1 for estimated measures of sampling variability (coefficients of variation).

**Table 5.2. Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1985 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994/1993	1993/1992	1992/1991	1991/1990	1990/1989
<b>Automotive Repair, Services, and Parking</b>						
75	Automotive repair, services, and parking .....	8.9	7.4	9.7	-3.0	3.9
751	Automotive rental and leasing, without drivers .....	4.9	6.4	2.8	-2.2	6.0
7513	Truck rental and leasing, without drivers .....	4.9	1.7	-3.6	-7.9	7.6
7514	Passenger car rental .....	6.7	9.6	9.6	5.3	(NA)
7515	Passenger car leasing .....	-1.7	7.0	-3.8	-8.2	(NA)
752	Automobile parking .....	6.5	7.1	13.3	11.7	-5.1
753	Automotive repair shops .....	9.9	7.4	12.1	-5.2	3.6
7532	Top, body, and upholstery repair and paint shops .....	7.7	6.9	8.0	-5.1	3.0
7533	Automotive exhaust system repair shops ..	3.7	7.7	-2.2	4.1	(NA)
7534	Tire retreading and repair shops .....	9.9	8.0	6.9	0.8	(NA)
7536	Automotive glass replacement shops .....	18.5	12.1	5.5	2.7	(NA)
7537	Automotive transmission repair shops .....	7.4	7.3	1.3	-5.2	(NA)
7538	General automotive repair shops .....	12.4	7.8	20.2	-9.6	(NA)
7539	Automotive repair shops, n.e.c. ....	2.9	3.9	6.8	8.2	(NA)
754	Automotive services, except repair .....	14.2	9.7	14.4	3.4	3.8
7542	Carwashes .....	10.7	8.9	14.0	5.5	(NA)
<b>Miscellaneous Repair Services</b>						
76	Miscellaneous repair services .....	9.0	2.8	8.8	-1.4	9.3
762	Electrical repair shops .....	5.3	3.6	4.8	0.3	17.9
7622	Radio and television repair shops .....	2.2	9.0	4.9	-4.5	4.1
7694	Armature rewinding shops .....	2.5	1.8	2.7	0.8	1.3

See footnotes at end of table.

**Table 5.2. Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1985 Through 1994—Continued**

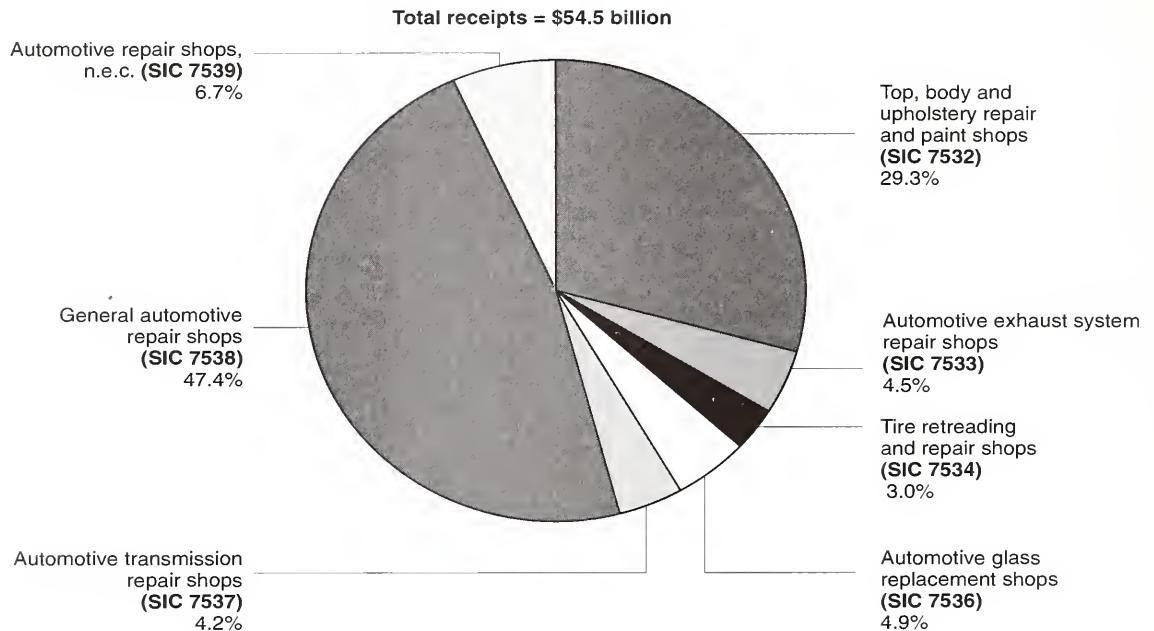
[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1989/1988	1988/1987	1987/1986	1986/1985	1985/1984
<b>Automotive Repair, Services, and Parking</b>						
75	Automotive repair, services, and parking .....	7.4	13.3	8.2	4.1	18.3
751	Automotive rental and leasing, without drivers .....	4.2	13.0	7.6	6.0	15.6
7513	Truck rental and leasing, without drivers .....	5.3	16.8	11.4	5.6	8.6
7514	Passenger car rental .....	(NA)	(NA)	(NA)	(NA)	(NA)
7515	Passenger car leasing .....	(NA)	(NA)	(NA)	(NA)	(NA)
752	Automobile parking .....	5.3	10.0	11.3	13.0	-1.3
753	Automotive repair shops .....	8.8	12.9	8.3	3.4	19.1
7532	Top, body, and upholstery repair and paint shops .....	6.5	16.5	12.1	7.9	22.6
7533	Automotive exhaust system repair shops ..	(NA)	(NA)	(NA)	(NA)	(NA)
7534	Tire retreading and repair shops .....	(NA)	(NA)	(NA)	(NA)	(NA)
7536	Automotive glass replacement shops .....	(NA)	(NA)	(NA)	(NA)	(NA)
7537	Automotive transmission repair shops .....	(NA)	(NA)	(NA)	(NA)	(NA)
7538	General automotive repair shops .....	(NA)	(NA)	(NA)	(NA)	(NA)
7539	Automotive repair shops, n.e.c. ....	(NA)	(NA)	(NA)	(NA)	(NA)
754	Automotive services, except repair .....	10.1	19.9	7.8	-1.6	36.3
7542	Carwashes .....	(NA)	(NA)	(NA)	(NA)	(NA)
<b>Miscellaneous Repair Services</b>						
76	Miscellaneous repair services .....	8.7	12.4	9.4	8.4	17.3
762	Electrical repair shops .....	7.2	17.8	16.8	9.3	9.7
7622	Radio and television repair shops .....	2.6	5.9	8.7	0.2	10.3
7694	Armature rewinding shops .....	10.8	1.6	8.5	3.1	-2.7

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-5.1 for estimated measures of sampling variability (coefficients of variation).

Figure 5.2  
**Automotive Repair Shops (SIC 753)—Estimated Receipts  
 for Taxable Firms, by Component Industry: 1994**

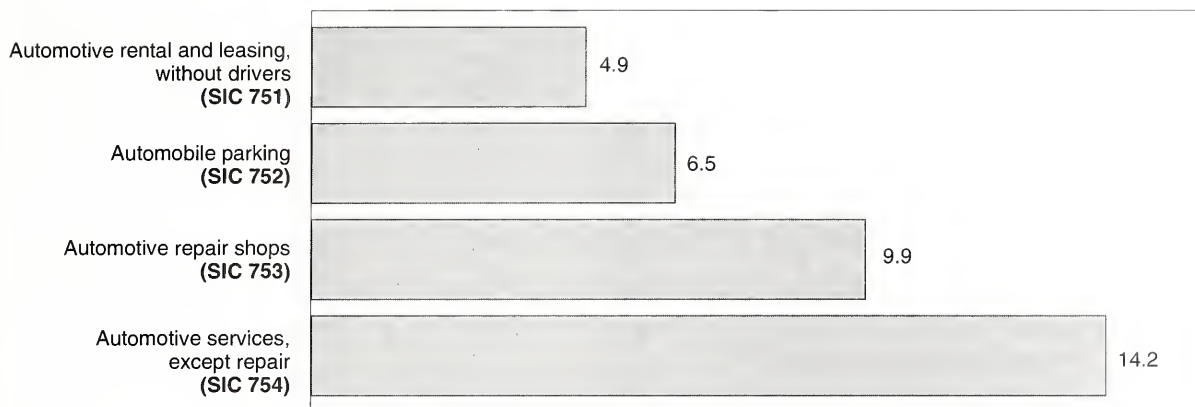


Note: Estimates are obtained from a sample of employer and nonemployer firms. Estimates are not adjusted for price changes. Estimated coefficients of variation are as follows: Automotive repair shops, n.e.c., 6.5; General automotive repair shops, 3.4; Automotive transmission repair shops, 7.1; Automotive glass replacement shops, 11.4; Tire retreading and repair shops, 17.4; Automotive exhaust system repair shops, 8.3; Top, body, and upholstery repair and paint shops, 5.5.

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.

Figure 5.3  
**Automotive Repair, Services, and Parking (SIC 75)—  
Estimated Year-to-Year Percent Change in Receipts for Taxable Firms,  
by Component Industry: 1993 to 1994**

(Percent change)



Note: Data from 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. Estimates are obtained from a sample of employer and nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A-5.1 for estimated measures of sampling variability (coefficients of variation).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.

**Table 5.3. Automotive Rental and Leasing, Without Drivers (SIC 751)—Estimated Receipts for Taxable Employer Firms, by Source: 1990 Through 1994**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

Sources of receipts	1994	1993	1992	1991	1990
Total .....	22,968	21,892	20,573	20,013	20,466
Short term rental, without drivers .....	13,720	12,880	11,918	11,054	(NA)
Passenger cars .....	10,688	10,015	9,171	8,311	(NA)
Trucks .....	2,016	1,890	1,760	1,673	(NA)
Truck tractors .....	520	463	463	524	(NA)
Truck trailers, full and semi .....	(S)	(S)	(S)	245	(NA)
Utility trailers .....	151	159	164	212	(NA)
Motor homes, travel trailers, and other recreational vehicles .....	(S)	(S)	(S)	89	(NA)
Leasing (except finance leasing), without drivers .....	5,849	5,649	5,357	5,526	(NA)
Passenger cars .....	1,793	1,731	1,561	1,608	(NA)
Trucks .....	1,443	1,342	1,335	1,375	(NA)
Truck tractors .....	1,947	1,873	1,879	1,885	(NA)
Truck trailers, full and semi .....	666	703	582	658	(NA)
Rental and leasing (except finance leasing) of all other equipment .....	(S)	(S)	574	712	(NA)
Sales of fuels and merchandise .....	629	600	623	659	(NA)
All other operating receipts .....	2,152	2,169	2,101	2,062	(NA)

NA Not available. S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-5.2 for estimated measures of sampling variability (coefficients of variation).

**Table 5.4. Automotive Rental and Leasing, Without Drivers (SIC 751)—Estimated Year-to-Year Percent Change in Receipts for Taxable Employer Firms, by Source: 1990 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

Sources of receipts	1994/1993	1993/1992	1992/1991	1991/1990	1990/1989
Total .....	4.9	6.4	2.8	-2.2	5.9
Short term rental, without drivers .....	6.5	8.1	7.8	(NA)	(NA)
Passenger cars .....	6.7	9.2	10.3	(NA)	(NA)
Trucks .....	6.7	7.4	5.2	(NA)	(NA)
Truck tractors .....	12.3	-	-11.6	(NA)	(NA)
Truck trailers, full and semi .....	(S)	(S)	(S)	(NA)	(NA)
Utility trailers .....	-5.0	-3.0	-22.6	(NA)	(NA)
Motor homes, travel trailers, and other recreational vehicles .....	(S)	(S)	(S)	(NA)	(NA)
Leasing (except finance leasing), without drivers .....	3.5	5.5	-3.1	(NA)	(NA)
Passenger cars .....	3.6	10.9	-2.9	(NA)	(NA)
Trucks .....	7.5	0.5	-2.9	(NA)	(NA)
Truck tractors .....	4.0	-0.3	-0.3	(NA)	(NA)
Truck trailers, full and semi .....	-5.3	20.8	-11.6	(NA)	(NA)
Rental and leasing (except finance leasing) of all other equipment .....	(S)	(S)	-19.4	(NA)	(NA)
Sales of fuels and merchandise .....	4.8	-3.7	-5.5	(NA)	(NA)
All other operating receipts .....	-0.8	3.2	1.9	(NA)	(NA)

NA Not available. - Represents zero. S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only.

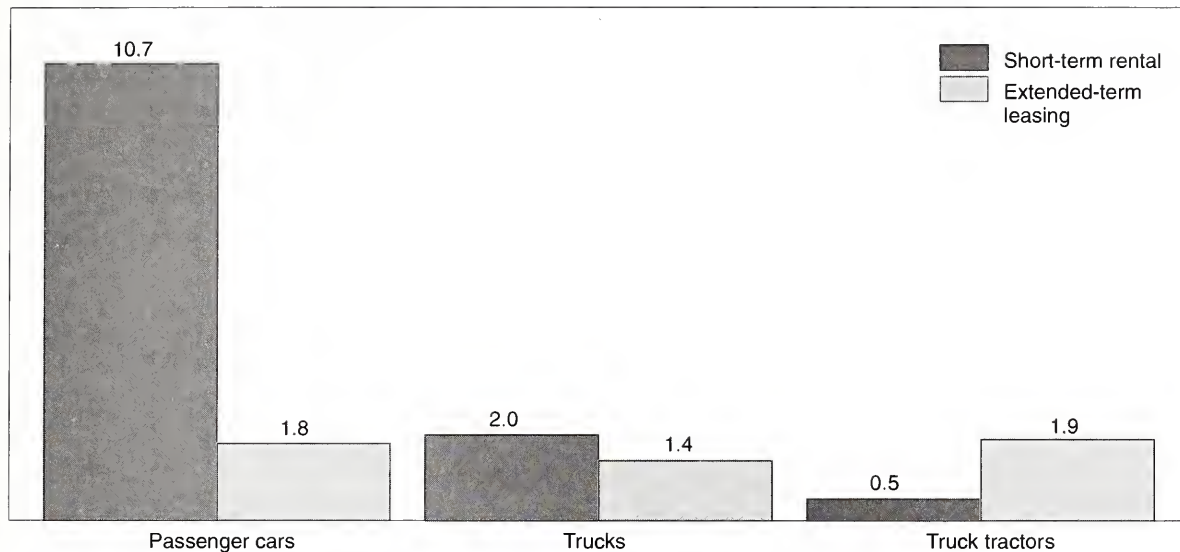
Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-5.2 for estimated measures of sampling variability (coefficients of variation).



Figure 5.4

**Automotive Rental and Leasing, Without Drivers (SIC 751)—Estimated Receipts from Short-Term Rental and Extended-Term Leasing for Taxable Employer Firms: 1994**

(Billions of dollars)



Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Estimates are not adjusted for price changes. See appendix A, table A-5.2 for estimated measures of sampling variability (coefficients of variation).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.

**Table 5.5. Automotive Rental and Leasing, Without Drivers (SIC 751)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume : 1990 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

Sources of receipts	Percent of total dollar volume				
	1994	1993	1992	1991	1990
Total .....	100.0	100.0	100.0	100.0	100.0
Short term rental, without drivers .....	59.7	58.8	57.9	55.2	(NA)
Passenger cars .....	46.5	45.7	44.6	41.5	(NA)
Trucks .....	8.8	8.6	8.6	8.4	(NA)
Truck tractors .....	2.3	2.1	2.3	2.6	(NA)
Truck trailers, full and semi .....	(S)	(S)	(S)	1.2	(NA)
Utility trailers .....	0.7	0.7	0.8	1.1	(NA)
Motor homes, travel trailers, and other recreational vehicles .....	(S)	(S)	(S)	0.4	(NA)
Leasing (except finance leasing), without drivers .....	25.5	25.8	26.0	27.6	(NA)
Passenger cars .....	7.8	7.9	7.6	8.0	(NA)
Trucks .....	6.3	6.1	6.5	6.9	(NA)
Truck tractors .....	8.5	8.6	9.1	9.4	(NA)
Truck trailers, full and semi .....	2.9	3.2	2.8	3.3	(NA)
Rental and leasing (except finance leasing) of all other equipment .....	(S)	(S)	2.8	3.6	(NA)
Sales of fuels and merchandise .....	2.7	2.7	3.0	3.3	(NA)
All other operating receipts .....	9.4	9.9	10.2	10.3	(NA)

NA Not available. S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-5.2 for estimated measures of sampling variability (coefficients of variation).

**Table 5.6. Selected Automotive Repair, Services, and Parking (SIC 75)—Estimated Per Capita Receipts for Taxable Firms: 1985 Through 1994**

[Estimates are in whole dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994	1993	1992	1991	1990
75	Automotive repair, services, and parking .....	354	329	310	286	298
751	Automotive rental and leasing, without drivers	90	87	82	81	84
7514	Passenger car rental .....	47	44	41	38	36
752	Automobile parking .....	16	16	15	13	12
753	Automotive repair shops .....	211	194	182	164	176
754	Automotive services, except repair .....	37	33	30	27	26
7542	Carwashes .....	16	15	13	12	11

See footnotes at end of table.

**Table 5.6. Selected Automotive Repair, Services, and Parking (SIC 75)—Estimated Per Capita Receipts for Taxable Firms: 1985 Through 1994—Continued**

[Estimates are in whole dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1989	1988	1987	1986	1985
75	Automotive repair, services, and parking .....	289	272	242	226	219
751	Automotive rental and leasing, without drivers	80	78	69	65	62
7514	Passenger car rental .....	(NA)	(NA)	(NA)	(NA)	(NA)
752	Automobile parking .....	13	12	11	10	9
753	Automotive repair shops .....	171	159	142	132	129
754	Automotive services, except repair .....	25	23	20	18	19
7542	Carwashes .....	(NA)	(NA)	(NA)	(NA)	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. The estimates in this table are subject to approximately the same sampling variability as the estimates shown in table 2.1. Civilian population estimates as of July 1, 1994 - 258,932 (thousands); July 1, 1993 - 256,311 (thousands); July 1, 1992 - 253,443 (thousands); July 1, 1991 - 250,520 (thousands); July 1, 1990 - 247,762 (thousands); July 1, 1989 - 245,131 (thousands); July 1, 1988 - 242,817 (thousands); July 1, 1987 - 240,550 (thousands); July 1, 1986 - 238,412 (thousands); July 1, 1985 - 236,219 (thousands).

Source: U.S. Department of Commerce, Bureau of the Census: Service Annual Survey: 1994 and Current Population Reports, Series P25-1127 and 1095.





## Chapter 6. Motion Pictures, and Amusement and Recreation Services (SIC's 78 and 79)

### SUMMARY OF FINDINGS

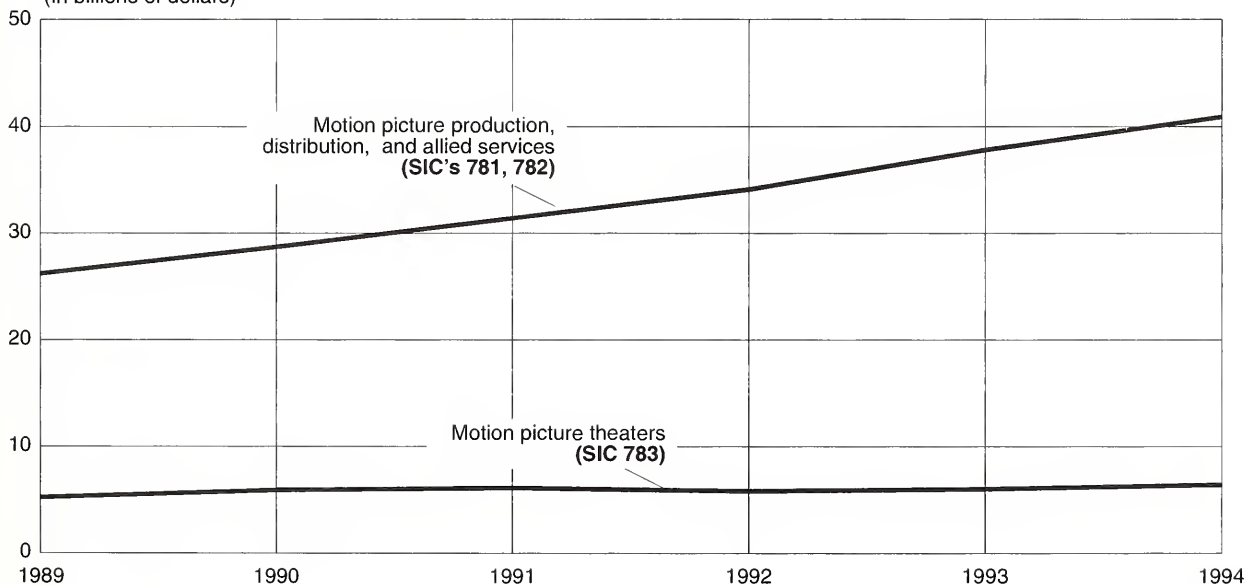
In 1994, receipts for motion picture services (SIC 78) were estimated at \$54.2 billion, an increase of 8.1 ( $\pm 4.2$ ) percent from the previous year. Receipts for motion picture production, distribution, and allied services (SIC's 781 and 782) were \$41.1 billion in 1994, up 8.1 percent from 1993.

Amusement and recreation services (SIC 79) receipts in 1994 were \$69.2 billion, rising 8.1 ( $\pm 2.9$ ) percent from 1993. Receipts in 1994 for professional sports clubs and promoters (SIC 7941) were \$5.0 billion, up 8.9 percent

from 1993. Racing, including track operations (SIC 7948) were estimated at \$4.4 billion in 1994. Receipts for amusement parks (SIC 7996) were \$5.9 billion in 1994, increasing 4.3 percent from 1993. Admissions accounted for 52.4 percent of the total receipts for amusement parks, while sale of food, refreshments, and alcoholic beverages were the source of about 18 percent of receipts.

Figure 6.1  
**Motion Picture Production, Distribution, and Theaters (SIC's 781, 782, and 783)—  
Estimated Receipts for Taxable Firms: 1989 Through 1994**

(In billions of dollars)



Note: Data from 1989 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. Estimates are obtained from a sample of employer and nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A-6.1 for estimated measures of sampling variability (coefficients of variation).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.



**Table 6.1. Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Receipts for Taxable Firms: 1985 Through 1994**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994	1993	1992	1991	1990
	<b>Motion Pictures</b>					
78	Motion pictures .....	54,238	50,185	45,662	42,838	39,982
781, 782	Motion picture production, distribution, and allied services .....	41,106	38,042	34,288	31,590	28,888
783	Motion picture theaters .....	6,512	6,121	5,879	6,213	6,088
784	Video tape rental .....	6,674	6,022	5,495	5,035	5,006
	<b>Amusement and Recreation Services</b>					
79	Amusement and recreation services .....	69,210	64,017	57,699	51,654	50,126
791	Dance studios, schools, and halls .....	879	868	784	662	626
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers .....	16,877	15,788	13,054	11,694	10,735
793	Bowling centers .....	3,010	2,881	2,915	2,747	2,800
794	Commercial sports .....	9,359	9,087	9,010	8,597	8,636
7941	Professional sports clubs and promoters ...	5,004	4,594	3,978	3,719	3,702
7948	Racing, including track operation .....	4,354	4,493	5,032	4,878	4,934
799	Miscellaneous amusement and recreation services .....	39,085	35,393	31,936	27,954	27,329
7991	Physical fitness facilities .....	4,231	4,063	4,135	3,449	3,623
7992	Public golf courses .....	3,245	2,913	2,609	2,386	2,254
7993	Coin-operated amusement devices .....	2,946	2,754	2,566	2,301	2,146
7996	Amusement parks .....	5,903	5,662	5,366	4,820	4,922
7997	Membership sports and recreation clubs ...	6,437	5,992	5,397	5,151	4,825

See footnotes at end of table.

**Table 6.1. Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Receipts for Taxable Firms: 1985 Through 1994—Continued**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

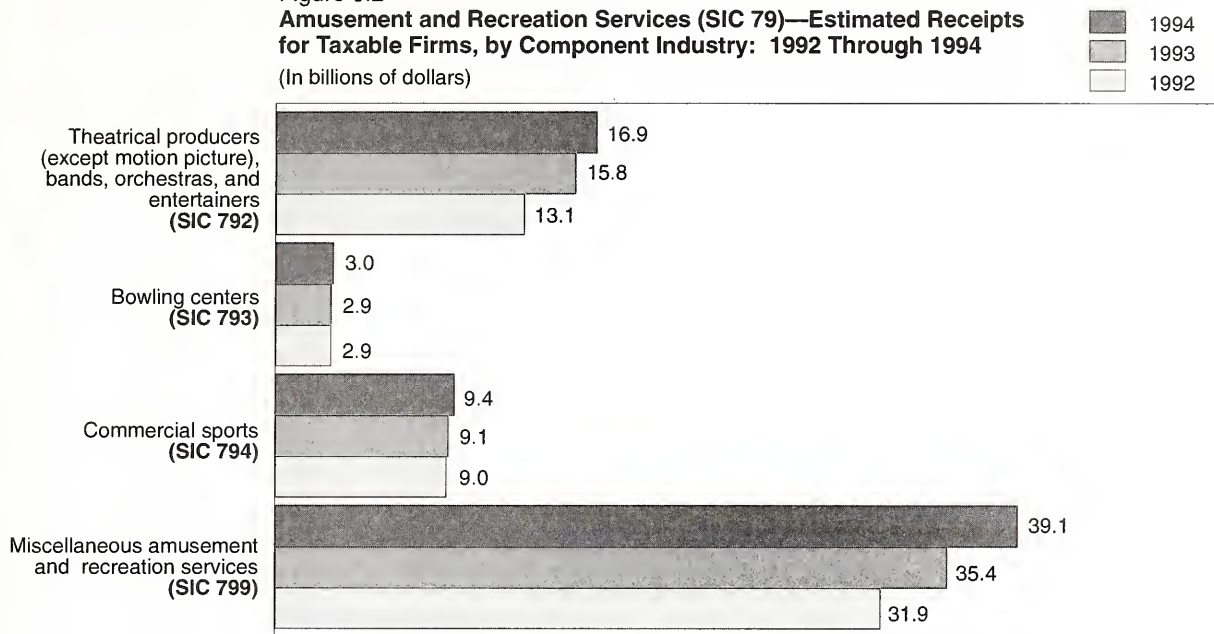
1987 SIC code	Kind of business	1989	1988	1987	1986	1985
	<b>Motion Pictures</b>					
78	Motion pictures .....	36,173	31,746	27,754	23,740	21,543
781, 782	Motion picture production, distribution, and allied services .....	26,415	23,426	20,778	17,009	15,042
783	Motion picture theaters .....	5,408	4,585	4,056	3,915	3,787
784	Video tape rental .....	4,350	3,735	2,920	2,816	2,714
	<b>Amusement and Recreation Services</b>					
79	Amusement and recreation services .....	44,539	41,272	36,646	33,984	31,206
791	Dance studios, schools, and halls .....	701	796	505	505	497
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers .....	8,447	8,555	7,725	7,623	6,381
793	Bowling centers .....	2,788	2,712	2,597	2,623	2,640
794	Commercial sports .....	7,571	6,808	5,966	5,057	5,014
7941	Professional sports clubs and promoters ...	3,046	2,519	2,149	1,780	1,990
7948	Racing, including track operation .....	4,525	4,289	3,817	3,277	3,024
799	Miscellaneous amusement and recreation services .....	25,032	22,401	19,853	18,176	16,674
7991	Physical fitness facilities .....	3,379	3,177	2,721	2,342	1,956
7992	Public golf courses .....	1,790	1,593	1,270	991	876
7993	Coin-operated amusement devices .....	1,933	1,904	1,675	1,560	1,490
7996	Amusement parks .....	4,562	4,017	3,505	3,056	2,645
7997	Membership sports and recreation clubs ...	4,457	4,239	3,978	3,772	3,466

Note: Estimates are for employer and nonemployer firms. For selected SIC's (792, 799, 7991 and 7997), estimates are for taxable firms only. Revenue estimates for tax-exempt firms and organizations are shown in table 1.3. Expense estimates for tax-exempt firms and organizations are shown in table 1.5. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-6.1 for estimated measures of sampling variability (coefficients of variation).

Figure 6.2

**Amusement and Recreation Services (SIC 79)—Estimated Receipts  
for Taxable Firms, by Component Industry: 1992 Through 1994**

(In billions of dollars)



Note: Data from 1992 and 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. Estimates are obtained from a sample of employer and nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A-6.1 for estimated measures of sampling variability (coefficients of variation).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.

**Table 6.2. Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms, by Source: 1985 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994/1993	1993/1992	1992/1991	1991/1990	1990/1989
	<b>Motion Pictures</b>					
78	Motion pictures .....	8.1	9.9	6.6	7.1	10.5
781, 782	Motion picture production, distribution, and allied services .....	8.1	10.9	8.5	9.4	9.4
783	Motion picture theaters .....	6.4	4.1	-5.4	2.1	12.6
784	Video tape rental .....	10.8	9.6	9.1	0.6	15.1
	<b>Amusement and Recreation Services</b>					
79	Amusement and recreation services .....	8.1	10.9	11.7	3.0	12.5
791	Dance studios, schools, and halls .....	1.3	10.7	18.4	5.8	-10.7
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers .....	6.9	20.9	11.6	8.9	27.1
793	Bowling centers .....	4.5	-1.2	6.1	-1.9	0.4
794	Commercial sports .....	3.0	0.9	4.8	-0.5	14.1
7941	Professional sports clubs and promoters .....	8.9	15.5	7.0	0.5	21.5
7948	Racing, including track operation .....	-3.1	-10.7	3.2	-1.1	9.0
799	Miscellaneous amusement and recreation services .....	10.4	10.8	14.2	2.3	9.2
7991	Physical fitness facilities .....	4.1	-1.7	19.9	-4.8	7.2
7992	Public golf courses .....	11.4	11.7	9.3	5.9	25.9
7993	Coin-operated amusement devices .....	7.0	7.3	11.5	7.2	11.0
7996	Amusement parks .....	4.3	5.5	11.3	-2.1	7.9
7997	Membership sports and recreation clubs .....	7.4	11.0	4.8	6.8	8.3

See footnotes at end of table.

**Table 6.2. Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms, by Source: 1989 Through 1994—Continued**

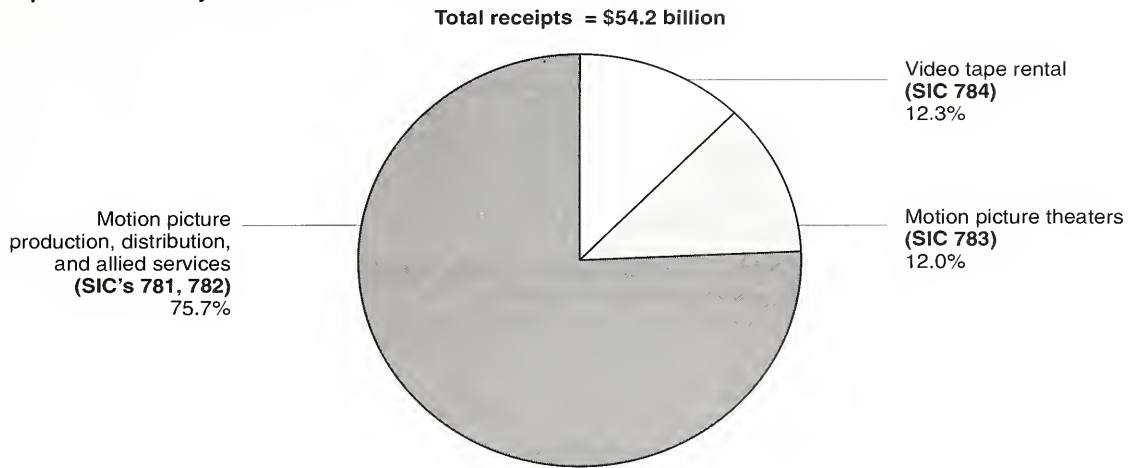
[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1989/1988	1988/1987	1987/1986	1986/1985	1985/1984
	<b>Motion Pictures</b>					
78	Motion pictures .....	13.9	14.4	16.9	10.2	12.5
781, 782	Motion picture production, distribution, and allied services .....	12.8	12.7	22.2	13.1	16.5
783	Motion picture theaters .....	17.9	13.0	3.6	3.4	-4.8
784	Video tape rental .....	16.5	27.9	3.7	3.8	20.4
	<b>Amusement and Recreation Services</b>					
79	Amusement and recreation services .....	7.9	12.6	7.8	8.9	(NA)
791	Dance studios, schools, and halls .....	-11.9	57.6	-	1.6	-19.2
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers .....	-1.3	10.7	1.3	19.5	(NA)
793	Bowling centers .....	2.8	4.4	-1.0	-0.6	3.0
794	Commercial sports .....	11.2	14.1	18.0	0.9	19.3
7941	Professional sports clubs and promoters .....	20.9	17.2	20.7	-10.6	14.2
7948	Racing, including track operation .....	5.5	12.4	16.5	8.4	22.9
799	Miscellaneous amusement and recreation services .....	11.7	12.8	9.2	9.0	(NA)
7991	Physical fitness facilities .....	6.4	16.8	16.2	19.7	(NA)
7992	Public golf courses .....	12.4	25.4	28.2	13.1	27.3
7993	Coin-operated amusement devices .....	1.5	13.7	7.4	4.7	-9.0
7996	Amusement parks .....	13.6	14.6	14.7	15.5	10.0
7997	Membership sports and recreation clubs .....	5.1	6.6	5.5	8.8	(NA)

NA Not available. - Represents zero.

Note: Estimates are for employer and nonemployer firms. For selected SIC's (792, 799, 7991 and 7997), estimates are for taxable firms only. Revenue estimates for tax-exempt firms and organizations are shown in table 1.3. Expense estimates for tax-exempt firms and organizations are shown in table 1.5. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-6.1 for estimated measures of sampling variability (coefficients of variation).

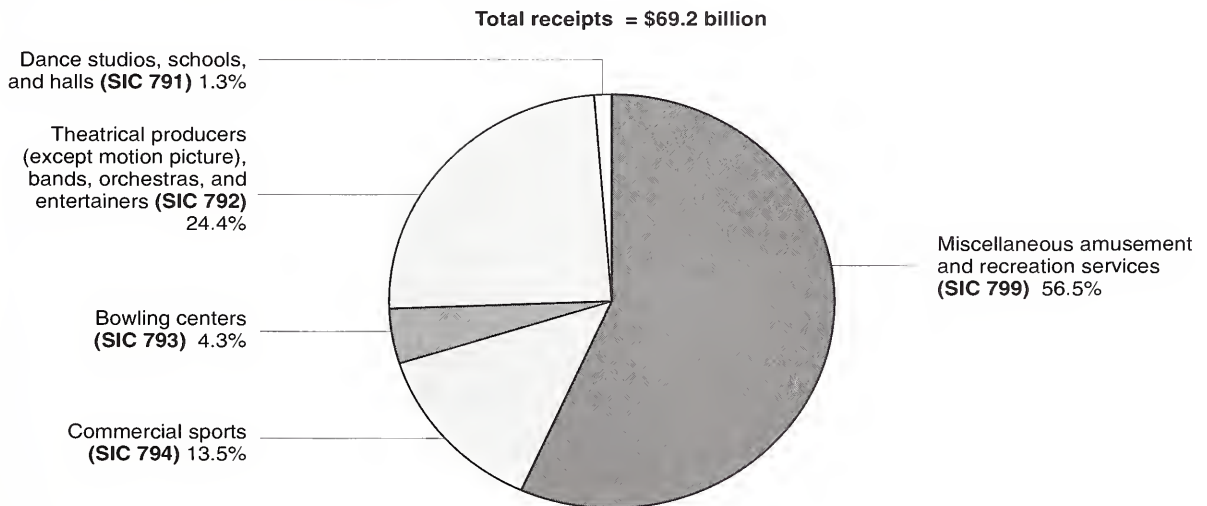
Figure 6.3  
**Motion Pictures (SIC 78)—Estimated Receipts for Taxable Firms,  
 by Component Industry: 1994**



Note: Estimates are obtained from a sample of employer and nonemployer firms. Estimates are not adjusted for price changes. Estimated measures of sampling variability (coefficients of variation) are as follows: Motion picture production, distribution, and allied services, 1.4; Motion picture theaters, 4.6; Video tape rental, 8.8.

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.

Figure 6.4  
**Amusement and Recreation Services (SIC 79)—Estimated Receipts for  
 Taxable Firms, by Component Industry: 1994**



Note: Estimates are obtained from a sample of employer and nonemployer firms. Estimates are not adjusted for price changes. Estimated measures of sampling variability (coefficients of variation) are as follows: Bowling centers, 5.5; Theatrical producers (except motion picture), bands, orchestras, and entertainers, 5.0; Commercial sports, 4.3; Miscellaneous amusement and recreation services, 2.0; Dance studios, schools, and halls, 7.1.

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.

**Table 6.3. Amusement Parks (SIC 7996)—Estimated Receipts for Taxable Employer Firms, by Source: 1990 Through 1994**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

Sources of receipts	1994	1993	1992	1991	1990
Total .....	5,846	5,605	5,312	4,771	4,873
Admissions .....	3,065	2,991	2,841	2,548	(NA)
Sales of food, refreshments, and alcoholic beverages ..	1,059	1,060	1,024	925	(NA)
Sales of other merchandise .....	1,123	1,125	1,071	929	(NA)
All other .....	599	429	376	369	(NA)

NA Not available.

Note: Estimates are for employer firms only. Detail may not add to total due to rounding. Estimates are not adjusted for price changes. See appendix A, table A-6.2 for estimated measures of sampling variability (coefficients of variation).

**Table 6.4. Amusement Parks (SIC 7996)—Estimated Year-to-Year Percent Change in Receipts for Taxable Employer Firms, by Source: 1990 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

Sources of receipts	1994/1993	1993/1992	1992/1991	1991/1990	1990/1989
Total .....	4.3	5.5	11.3	-2.1	7.9
Admissions .....	2.5	5.3	11.5	(NA)	(NA)
Sales of food, refreshments, and alcoholic beverages ..	-0.1	3.5	10.7	(NA)	(NA)
Sales of other merchandise .....	-0.2	5.0	15.3	(NA)	(NA)
All other .....	39.6	14.1	1.9	(NA)	(NA)

NA Not available.

Note: Estimates are for employer firms only. Detail may not add to total due to rounding. Estimates are not adjusted for price changes. See appendix A, table A-6.2 for estimated measures of sampling variability (coefficients of variation).



**Table 6.5. Amusement Parks (SIC 7996)—Estimated Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1990 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

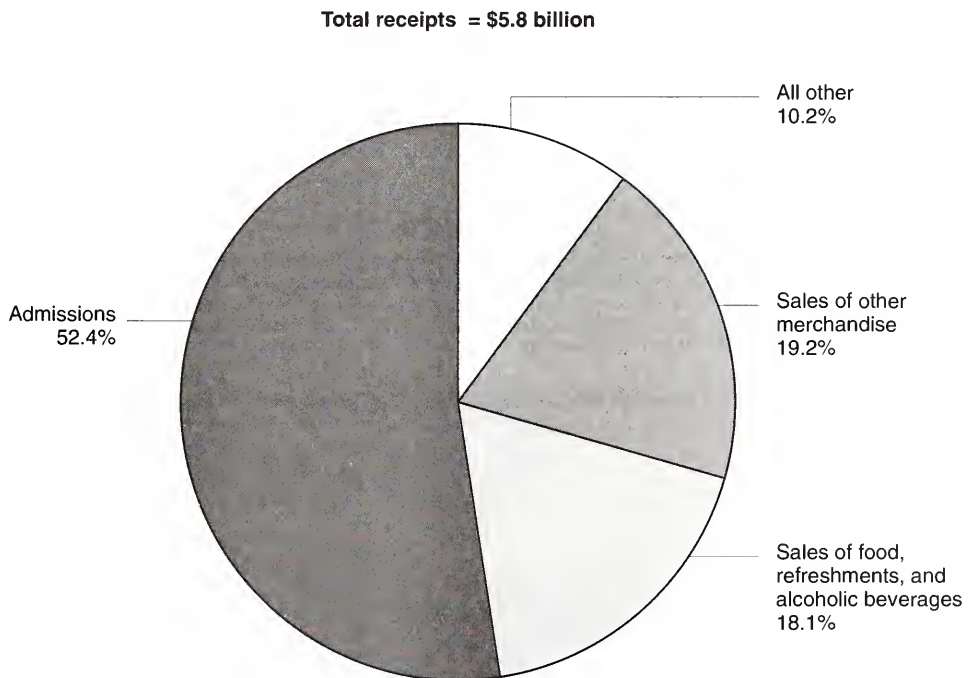
Sources of receipts	Percent of total dollar volume				
	1994	1993	1992	1991	1990
Total .....	100.0	100.0	100.0	100.0	100.0
Admissions .....	52.4	53.4	53.5	53.4	(NA)
Sales of food, refreshments, and alcoholic beverages .....	18.1	18.9	19.3	19.4	(NA)
Sales of other merchandise .....	19.2	20.1	20.2	19.5	(NA)
All other .....	10.2	7.7	7.1	7.7	(NA)

NA Not available.

Note: Estimates are for employer firms only. Detail may not add to total due to rounding. Estimates are not adjusted for price changes. See appendix A, table A-6.2 for estimated measures of sampling variability (coefficients of variation).

**Figure 6.5**

**Amusement Parks (SIC 7996)—Estimated Receipts for Taxable Employer Firms, by Source: 1994**



Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Estimates are not adjusted for price changes. See appendix A, table A-6.2 for estimated measures of sampling variability (coefficients of variation).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.

**Table 6.6. Selected Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Per Capita Receipts for Taxable Firms: 1985 Through 1994**

[Estimates are in whole dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994	1993	1992	1991	1990
	<b>Motion Pictures</b>					
783	Motion picture theaters .....	25	24	23	25	25
784	Video tape rental .....	26	23	22	20	20
	<b>Amusement and Recreation Services</b>					
793	Bowling centers .....	12	11	12	11	11
7991	Physical fitness facilities .....	16	16	16	14	15
7992	Public golf courses .....	13	11	10	10	9
7993	Coin-operated amusement devices .....	11	11	10	9	9
7996	Amusement parks .....	23	22	21	19	20

See footnotes at end of table.

**Table 6.6. Selected Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Per Capita Receipts for Taxable Firms: 1985 Through 1994—Continued**

[Estimates are in whole dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1989	1988	1987	1986	1985
	<b>Motion Pictures</b>					
783	Motion picture theaters .....	22	19	17	16	16
784	Video tape rental .....	18	15	12	12	11
	<b>Amusement and Recreation Services</b>					
793	Bowling centers .....	11	11	11	11	11
7991	Physical fitness facilities .....	14	13	11	10	8
7992	Public golf courses .....	7	7	5	4	4
7993	Coin-operated amusement devices .....	8	8	7	7	6
7996	Amusement parks .....	19	17	15	13	11

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. The estimates in this table are subject to approximately the same sampling variability as the estimates shown in table 2.1. Civilian population estimates as of July 1, 1994 - 258,932 (thousands); July 1, 1993 - 256,311 (thousands); July 1, 1992 - 253,443 (thousands); July 1, 1991 - 250,520 (thousands); July 1, 1990 - 247,762 (thousands); July 1, 1989 - 245,131 (thousands); July 1, 1988 - 242,817 (thousands); July 1, 1987 - 240,550 (thousands); July 1, 1986 - 238,412 (thousands); July 1, 1985 - 236,219 (thousands).

Source: U.S. Department of Commerce, Bureau of the Census: Service Annual Survey: 1994 and Current Population Reports, Series P25-1127 and 1095.



## Chapter 7. Health Services (SIC 80)

### SUMMARY OF FINDINGS

#### Taxable Firms

Receipts in 1994 for taxable firms providing health services (SIC 80) were approximately \$356.5 billion in 1994, up 5.5 ( $\pm 1.4$ ) percent from 1993. Offices and clinics of doctors of medicine (SIC 801) accounted for over 45 percent of all taxable health services receipts in 1994, reaching \$161.6 billion and increasing 4.1 percent from the previous year. About 45 percent of these receipts were from patient services provided in the doctor's office or clinic, and approximately 21 percent were from hospital inpatient services. In addition, hospital outpatient services accounted for some 13 percent of total receipts in 1994.

Private insurance payments were the source of some 44 percent of total receipts for offices and clinics of doctors of medicine (employer firms only), while Medicare and Medicaid payments combined for about 30 percent of their total

receipts. Receipts for nursing and personal care facilities (SIC 805) increased 5.7 percent from 1993 to \$39.6 billion in 1994. Taxable hospitals (SIC 806) had receipts of \$34.1 billion in 1994, up 3.7 percent from the previous year. Receipts for medical and dental laboratories (SIC 807) increased 10.5 percent from 1993, reaching \$18.1 billion in 1994. Receipts for home health care (SIC 808) and kidney dialysis centers (SIC 8092) rose 15.0 and 17.9 percent, respectively.

#### Tax-Exempt Firms

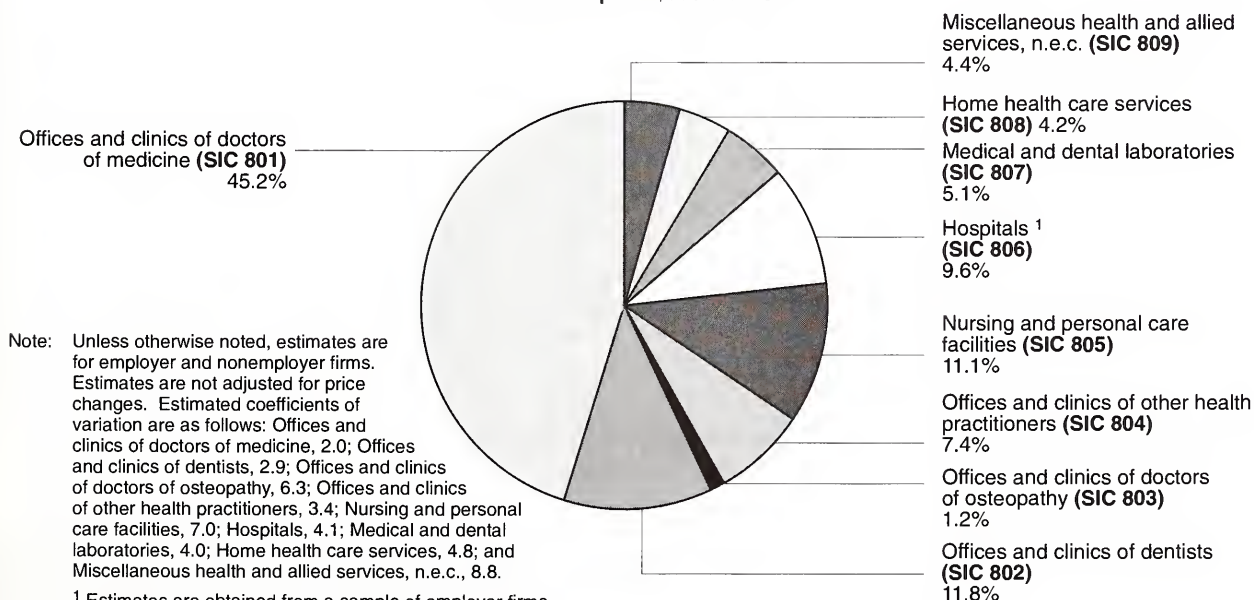
Revenue of tax-exempt health service firms and organizations (SIC 80 pt.) reached \$360.5 billion in 1994, a 4.8 ( $\pm 2.0$ ) percent increase from 1993. Expenses for taxable health service firms and organizations were approximately \$355.6 billion in 1994, up 6.4 ( $\pm 1.1$ ) percent from 1993.

Revenue for tax-exempt hospitals (SIC 806), including government operated facilities, was \$304.8 billion, up 3.9 percent from the previous year.

Figure 7.1

#### Health Services (SIC 80)—Estimated Receipts for Taxable Firms: 1994

Total receipts = \$356.5 billion



**Table 7.1. Selected Health Services (SIC 80)—Estimated Receipts for Taxable Firms: 1985 Through 1994**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994	1993	1992	1991	1990
80	Health services .....	356,471	337,946	321,653	293,907	271,212
801	Offices and clinics of doctors of medicine ....	161,589	155,212	151,824	138,576	128,871
802	Offices and clinics of dentists .....	42,108	39,156	36,939	33,279	31,502
803	Offices and clinics of doctors of osteopathy ..	4,204	4,086	4,008	3,584	3,254
804	Offices and clinics of other health practitioners	26,340	25,649	23,893	21,449	20,139
8041	Offices and clinics of chiropractors .....	7,160	7,122	6,555	5,647	5,467
8042	Offices and clinics of optometrists .....	5,958	5,686	5,333	5,028	4,799
8043	Offices and clinics of podiatrists .....	2,321	2,221	2,102	1,957	1,811
805	Nursing and personal care facilities .....	39,554	37,414	34,743	32,862	30,162
806	Hospitals <sup>1</sup> .....	34,103	32,894	31,083	28,807	26,487
8062	General medical and surgical hospitals <sup>1</sup> ...	26,658	26,070	24,162	22,220	20,442
8063	Psychiatric hospitals <sup>1</sup> .....	4,126	3,935	4,396	4,402	4,129
8069	Specialty hospitals, except psychiatric <sup>1</sup> ....	3,319	2,889	2,525	2,185	1,916
807	Medical and dental laboratories .....	18,057	16,341	15,172	13,567	12,033
8071	Medical laboratories .....	15,589	13,983	12,882	11,458	9,996
8072	Dental laboratories .....	2,468	2,358	2,290	2,109	2,037
808	Home health care services .....	14,916	12,973	11,208	9,129	7,556
809	Miscellaneous health and allied services, n.e.c .....	15,599	14,221	12,783	12,654	11,208
8092	Kidney dialysis centers .....	2,925	2,480	2,140	1,717	1,451
8093	Specialty outpatient facilities, n.e.c .....	7,663	6,867	6,476	6,508	5,326

See footnotes at end of table.

**Table 7.1. Selected Health Services (SIC 80)—Estimated Receipts for Taxable Firms: 1985 Through 1994—Continued**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1989	1988	1987	1986	1985
80	Health services .....	241,558	221,741	196,212	173,885	158,180
801	Offices and clinics of doctors of medicine ....	117,213	108,835	96,698	83,762	77,033
802	Offices and clinics of dentists .....	29,297	27,325	25,258	23,033	21,637
803	Offices and clinics of doctors of osteopathy ..	2,833	2,661	2,280	2,059	1,852
804	Offices and clinics of other health practitioners	17,084	16,239	13,643	11,417	10,165
8041	Offices and clinics of chiropractors .....	5,005	4,510	3,707	3,409	3,045
8042	Offices and clinics of optometrists .....	4,296	4,133	3,755	3,309	3,071
8043	Offices and clinics of podiatrists .....	(NA)	(NA)	(NA)	(NA)	(NA)
805	Nursing and personal care facilities .....	25,753	22,735	20,570	19,521	17,903
806	Hospitals <sup>1</sup> .....	23,495	22,108	19,720	18,068	15,724
8062	General medical and surgical hospitals <sup>1</sup> ...	(NA)	(NA)	(NA)	(NA)	(NA)
8063	Psychiatric hospitals <sup>1</sup> .....	(NA)	(NA)	(NA)	(NA)	(NA)
8069	Specialty hospitals, except psychiatric <sup>1</sup> ....	(NA)	(NA)	(NA)	(NA)	(NA)
807	Medical and dental laboratories .....	10,336	8,921	7,490	6,378	5,650
8071	Medical laboratories .....	8,470	7,171	5,680	4,576	3,991
8072	Dental laboratories .....	1,866	1,750	1,810	1,802	1,659
808	Home health care services .....	5,595	4,589	3,549	3,493	3,078
809	Miscellaneous health and allied services, n.e.c .....	9,952	8,328	7,004	6,154	5,138
8092	Kidney dialysis centers .....	(NA)	(NA)	(NA)	(NA)	(NA)
8093	Specialty outpatient facilities, n.e.c .....	(NA)	(NA)	(NA)	(NA)	(NA)

NA Not available.

<sup>1</sup>Estimates are obtained from a sample of employer firms only.

Note: Unless otherwise noted, estimates are obtained from a sample of employer and nonemployer firms. For selected SIC's (801, 802, 805, 806, 808, and 809), estimates are for taxable firms only. Revenue and expense estimates for tax-exempt firms and organizations are shown in tables 7.3 and 7.5. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-7.1 for estimated measures of sampling variability (coefficients of variation).



**Table 7.2. Selected Health Services (SIC 80)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1985 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994/1993	1993/1992	1992/1991	1991/1990	1990/1989
80	Health services .....	5.5	5.1	9.4	8.4	12.3
801	Offices and clinics of doctors of medicine ....	4.1	2.2	9.6	7.5	9.9
802	Offices and clinics of dentists .....	7.5	6.0	11.0	5.6	7.5
803	Offices and clinics of doctors of osteopathy ..	2.9	1.9	11.8	10.1	14.9
804	Offices and clinics of other health practitioners	2.7	7.3	11.4	6.5	17.9
8041	Offices and clinics of chiropractors .....	0.5	8.6	16.1	3.3	9.2
8042	Offices and clinics of optometrists .....	4.8	6.6	6.1	4.8	11.7
8043	Offices and clinics of podiatrists .....	4.5	5.7	7.4	8.1	(NA)
805	Nursing and personal care facilities .....	5.7	7.7	5.7	9.0	17.1
806	Hospitals <sup>1</sup> .....	3.7	5.8	7.9	8.8	12.7
8062	General medical and surgical hospitals <sup>1</sup> ...	2.3	7.9	8.7	8.7	(NA)
8063	Psychiatric Hospitals <sup>1</sup> .....	4.9	-10.5	-0.1	6.6	(NA)
8069	Specialty hospitals, except psychiatric <sup>1</sup> ....	14.9	14.4	15.6	14.0	(NA)
807	Medical and dental laboratories .....	10.5	7.7	11.8	12.7	16.4
8071	Medical laboratories .....	11.5	8.5	12.4	14.6	18.0
8072	Dental laboratories .....	4.7	3.0	8.6	3.5	9.2
808	Home health care services .....	15.0	15.7	22.8	20.8	35.0
809	Miscellaneous health and allied services, n.e.c. ....	9.7	11.2	1.0	12.9	12.6
8092	Kidney dialysis centers .....	17.9	15.9	24.6	18.3	(NA)
8093	Specialty outpatient facilities, n.e.c. ....	11.6	6.0	-0.5	22.2	(NA)

See footnotes at end of table.

**Table 7.2. Selected Health Services (SIC 80)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1985 Through 1994—Continued**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1989/1988	1988/1987	1987/1986	1986/1985	1985/1984
80	Health services .....	8.9	13.0	12.8	9.9	(NA)
801	Offices and clinics of doctors of medicine ....	7.7	12.6	15.4	8.7	8.5
802	Offices and clinics of dentists .....	7.2	8.2	9.7	6.5	8.7
803	Offices and clinics of doctors of osteopathy ..	6.5	16.7	10.7	11.2	19.7
804	Offices and clinics of other health practitioners	5.2	19.0	19.5	12.3	8.5
8041	Offices and clinics of chiropractors .....	11.0	21.7	8.7	12.0	21.5
8042	Offices and clinics of optometrists .....	3.9	10.1	13.5	7.7	4.7
8043	Offices and clinics of podiatrists .....	(NA)	(NA)	(NA)	(NA)	(NA)
805	Nursing and personal care facilities .....	13.3	10.5	5.4	9.0	(NA)
806	Hospitals <sup>1</sup> .....	6.3	12.1	9.1	14.9	(NA)
8062	General medical and surgical hospitals <sup>1</sup> ...	(NA)	(NA)	(NA)	(NA)	(NA)
8063	Psychiatric hospitals <sup>1</sup> .....	(NA)	(NA)	(NA)	(NA)	(NA)
8069	Specialty hospitals, except psychiatric <sup>1</sup> ....	(NA)	(NA)	(NA)	(NA)	(NA)
807	Medical and dental laboratories .....	15.9	19.1	17.4	12.9	11.4
8071	Medical laboratories .....	18.1	26.2	24.1	14.7	12.6
8072	Dental laboratories .....	6.6	-3.3	0.4	8.6	8.6
808	Home health care services .....	21.9	29.3	1.6	13.5	(NA)
809	Miscellaneous health and allied services, n.e.c. ....	19.5	18.9	13.8	19.8	(NA)
8092	Kidney dialysis centers .....	(NA)	(NA)	(NA)	(NA)	(NA)
8093	Specialty outpatient facilities, n.e.c. ....	(NA)	(NA)	(NA)	(NA)	(NA)

NA Not available.

<sup>1</sup>Estimates are obtained from a sample of employer firms only.

Note: Unless otherwise noted, estimates are obtained from a sample of employer and nonemployer firms. For selected SIC's (801, 802, 805, 806, 808, and 809), estimates are for taxable firms only. Revenue and expense estimates for tax-exempt firms and organizations are shown in tables 7.3 and 7.5. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-7.1 for estimated measures of sampling variability (coefficients of variation).



**Table 7.3. Selected Health Services (SIC 80, pt.)—Estimated Revenue for Tax-Exempt Firms: 1985 Through 1994**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994	1993	1992	1991	1990
80 pt.	Selected health services .....	360,492	343,916	324,416	298,168	267,858
801	Offices and clinics of doctors of medicine ....	20,662	19,126	16,548	14,744	12,888
805	Nursing and personal care facilities .....	17,951	16,618	15,221	13,628	12,132
806	Hospitals .....	304,809	293,255	279,736	259,188	233,615
8062	General medical and surgical hospitals ....	277,468	266,997	254,391	234,056	210,503
8063	Psychiatric hospitals .....	11,605	11,141	10,933	11,461	11,008
8069	Specialty hospitals, except psychiatric ....	15,736	15,117	14,412	13,671	12,104
808	Home health care services .....	7,944	6,827	5,714	4,624	3,874
809	Miscellaneous health and allied services, n.e.c .....	9,040	8,010	7,123	5,915	5,285
8092	Kidney dialysis centers .....	510	455	400	357	305
8093	Specialty outpatient facilities, n.e.c .....	5,285	4,720	4,437	3,834	3,519

See footnotes at end of table.

**Table 7.3. Selected Health Services (SIC 80, pt.)—Estimated Revenue for Tax-Exempt Firms: 1985 Through 1994—Continued**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1989	1988	1987	1986	1985
80 pt.	Selected health services .....	(NA)	(NA)	(NA)	(NA)	(NA)
801	Offices and clinics of doctors of medicine ....	(NA)	(NA)	(NA)	(NA)	(NA)
805	Nursing and personal care facilities .....	10,573	9,419	8,201	7,411	6,818
806	Hospitals .....	(NA)	(NA)	(NA)	(NA)	(NA)
8062	General medical and surgical hospitals ....	(NA)	(NA)	(NA)	(NA)	(NA)
8063	Psychiatric hospitals .....	(NA)	(NA)	(NA)	(NA)	(NA)
8069	Specialty hospitals, except psychiatric ....	(NA)	(NA)	(NA)	(NA)	(NA)
808	Home health care services .....	(NA)	(NA)	(NA)	(NA)	(NA)
809	Miscellaneous health and allied services, n.e.c .....	(NA)	(NA)	(NA)	(NA)	(NA)
8092	Kidney dialysis centers .....	(NA)	(NA)	(NA)	(NA)	(NA)
8093	Specialty outpatient facilities, n.e.c .....	(NA)	(NA)	(NA)	(NA)	(NA)

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See appendix A, table A-7.2 for estimated measures of sampling variability (coefficients of variation).

**Table 7.4. Selected Health Services (SIC 80, pt.)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1985 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994/1993	1993/1992	1992/1991	1991/1990	1990/1989
80 pt.	Selected health services .....	4.8	6.0	8.8	11.3	(NA)
801	Offices and clinics of doctors of medicine ....	8.0	15.6	12.2	14.4	(NA)
805	Nursing and personal care facilities .....	8.0	9.2	11.7	12.3	14.7
806	Hospitals .....	3.9	4.8	7.9	10.9	(NA)
8062	General medical and surgical hospitals ....	3.9	5.0	8.7	11.2	(NA)
8063	Psychiatric hospitals .....	4.2	1.9	-4.6	4.1	(NA)
8069	Specialty hospitals, except psychiatric ....	4.1	4.9	5.4	12.9	(NA)
808	Home health care services .....	16.4	19.5	23.6	19.4	(NA)
809	Miscellaneous health and allied services, n.e.c. ....	12.9	12.5	20.4	11.9	(NA)
8092	Kidney dialysis centers .....	12.1	13.8	12.0	17.0	(NA)
8093	Specialty outpatient facilities, n.e.c. ....	12.0	6.4	15.7	9.0	(NA)

See footnotes at end of table.

**Table 7.4. Selected Health Services (SIC 80, pt.)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1985 Through 1994—Continued**

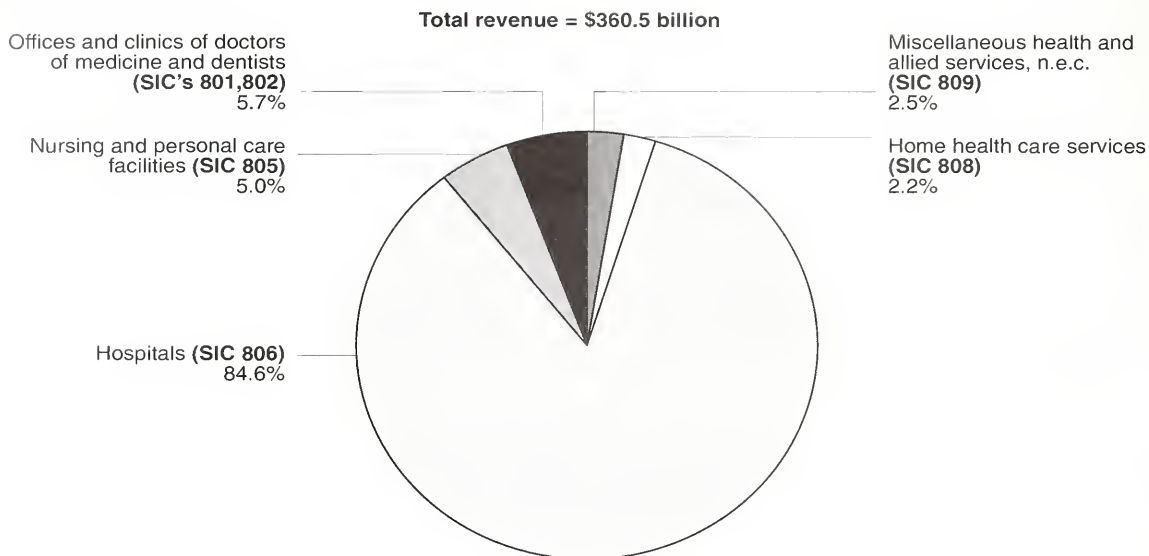
[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1989/1988	1988/1987	1987/1986	1986/1985	1985/1984
80 pt.	Selected health services .....	(NA)	(NA)	(NA)	(NA)	(NA)
801	Offices and clinics of doctors of medicine ....	(NA)	(NA)	(NA)	(NA)	(NA)
805	Nursing and personal care facilities .....	12.3	14.9	10.7	8.7	(NA)
806	Hospitals .....	(NA)	(NA)	(NA)	(NA)	(NA)
8062	General medical and surgical hospitals ....	(NA)	(NA)	(NA)	(NA)	(NA)
8063	Psychiatric hospitals .....	(NA)	(NA)	(NA)	(NA)	(NA)
8069	Specialty hospitals, except psychiatric ....	(NA)	(NA)	(NA)	(NA)	(NA)
808	Home health care services .....	(NA)	(NA)	(NA)	(NA)	(NA)
809	Miscellaneous health and allied services, n.e.c. ....	(NA)	(NA)	(NA)	(NA)	(NA)
8092	Kidney dialysis centers .....	(NA)	(NA)	(NA)	(NA)	(NA)
8093	Specialty outpatient facilities, n.e.c. ....	(NA)	(NA)	(NA)	(NA)	(NA)

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See appendix A, table A-7.2 for estimated measures of sampling variability (coefficients of variation).

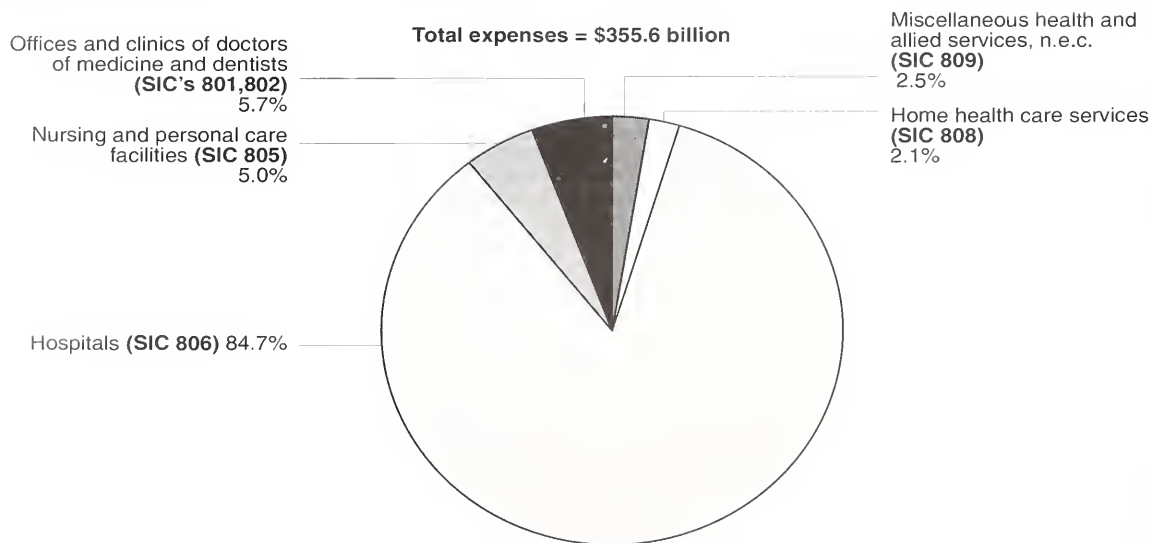
Figure 7.2  
**Health Services (SIC 80 pt.)—Estimated Revenue for  
 Tax-Exempt Firms: 1994**



Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. Estimated coefficients of variation are as follows: Offices and clinics of doctors of medicine and dentists, 5.4; Nursing and personal care facilities, 6.3; Hospitals, 0.8; Home health care services, 6.1; Miscellaneous health and allied services, n.e.c., 7.5.

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.

Figure 7.3  
**Health Services (SIC 80 pt.)—Estimated Expenses for  
 Tax-Exempt Firms: 1994**



Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. Estimated coefficients of variation are as follows: Offices and clinics of doctors of medicine and dentists, 4.7; Nursing and personal care facilities, 5.8; Hospitals, 0.7; Home health care services, 5.7; Miscellaneous health and allied services, n.e.c., 7.5.

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.

**Table 7.5. Selected Health Services (SIC 80, pt.)—Estimated Expenses for Tax-Exempt Firms: 1990 Through 1994**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994	1993	1992	1991	1990
80 pt.	Selected health services .....	355,647	334,351	312,049	285,206	258,994
801	Offices and clinics of doctors of medicine ....	20,113	18,551	16,014	14,264	12,458
805	Nursing and personal care facilities .....	17,668	16,312	14,913	13,438	12,027
806	Hospitals .....	301,407	285,105	268,838	247,151	225,566
8062	General medical and surgical hospitals ....	274,724	259,656	244,192	223,288	203,316
8063	Psychiatric hospitals .....	11,551	10,956	10,841	11,367	11,045
8069	Specialty hospitals, except psychiatric .....	15,132	14,493	13,805	12,496	11,205
808	Home health care services .....	7,639	6,545	5,392	4,355	3,649
809	Miscellaneous health and allied services, n.e.c .....	8,739	7,764	6,823	5,932	5,235
8092	Kidney dialysis centers .....	475	424	374	348	299
8093	Specialty outpatient facilities, n.e.c .....	5,093	4,612	4,287	3,849	3,447

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See appendix A, table A-7.2 for estimated measures of sampling variability (coefficients of variation).

**Table 7.6. Selected Health Services (SIC 80, pt.)—Estimated Year-to-Year Percent Changes for Expenses for Tax-Exempt Firms: 1991 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994/1993	1993/1992	1992/1991	1991/1990
80 pt.	Selected health services .....	6.4	7.1	9.4	10.1
801	Offices and clinics of doctors of medicine .....	8.4	15.8	12.3	14.5
805	Nursing and personal care facilities .....	8.3	9.4	11.0	11.7
806	Hospitals .....	5.7	6.1	8.8	9.6
8062	General medical and surgical hospitals .....	5.8	6.3	9.4	9.8
8063	Psychiatric hospitals .....	5.4	1.1	-4.6	2.9
8069	Specialty hospitals, except psychiatric .....	4.4	5.0	10.5	11.5
808	Home health care services .....	16.7	21.4	23.8	19.3
809	Miscellaneous health and allied services, n.e.c .....	12.6	13.8	15.0	13.3
8092	Kidney dialysis centers .....	12.0	13.4	7.5	16.4
8093	Specialty outpatient facilities, n.e.c .....	10.4	7.6	11.4	11.7

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See appendix A, table A-7.2 for estimated measures of sampling variability (coefficients of variation).

**Table 7.7. Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Estimated Receipts for Taxable Employer Firms, by Type of Service Performed: 1992 Through 1994**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

Type of service	Doctors of medicine (SIC 8011)			Dentists (SIC 8021)			Doctors of osteopathy (SIC 8031)			Chiropractors (SIC 8041)			Optometrists (SIC 8042)			Podiatrists (SIC 8043)		
	1994	1993	1992	1994	1993	1992	1994	1993	1992	1994	1993	1992	1994	1993	1992	1994	1993	1992
Total . . . . .	150,381	144,529	141,429	40,506	37,656	35,523	3,819	3,692	3,638	6,486	6,467	5,918	5,530	5,271	4,940	2,129	2,031	1,920
Patient care and other medical professional services . . . . .	147,159	140,923	137,727	38,746	36,106	34,236	3,627	3,585	3,526	6,258	6,323	5,786	2,505	2,531	2,255	2,032	1,951	1,842
Patient care services . . . . .	139,929	133,554	130,515	37,911	35,030	33,535	3,521	3,456	3,372	6,116	6,119	5,665	2,431	2,412	2,129	1,959	1,883	1,773
Laboratory services . . . . .	7,882	7,825	7,222	2,104	1,992	1,804	140	162	168	(S)	(S)	(S)	259	305	251	51	49	51
Inhouse laboratory services . . . . .	5,886	5,873	5,378	1,624	1,524	1,366	85	96	103	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services . . . . .	1,996	1,952	1,844	480	468	438	55	66	65	(S)	(S)	(S)	71	102	91	(S)	(S)	(S)
X-ray services . . . . .	13,963	13,717	14,130	838	704	661	246	215	(S)	402	406	410	-	-	-	110	105	106
Other patient care services . . . . .	118,084	112,012	109,163	34,969	32,334	31,070	3,135	3,079	2,994	5,541	5,559	5,109	2,172	2,107	1,878	1,798	1,729	1,616
Hospital inpatient services . . . . .	31,106	30,403	31,842	(S)	(S)	(S)	556	552	529	(S)	(S)	(S)	(S)	(S)	(S)	81	66	49
Hospital outpatient services . . . . .	19,080	17,930	16,677	(S)	(S)	(S)	376	422	412	(S)	(S)	(S)	(S)	(S)	(S)	208	199	169
Services delivered in doctor's office . . . . .	67,007	62,648	59,613	34,422	31,877	30,621	2,140	2,049	1,995	5,179	5,063	4,820	2,092	2,043	1,803	1,359	1,336	1,290
Other services delivered (e.g. nursing homes, private homes, etc.) . . . . .	891	1,031	1,031	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	150	128	108
Merchandise sales . . . . .	1,599	1,552	1,680	(S)	(S)	(S)	(S)	(S)	(S)	149	120	101	2,959	2,694	2,635	71	57	53
Optical goods . . . . .	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	2,949	2,684	2,623	-	-	-
Orthopedic appliances . . . . .	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	61	60	53	(S)	(S)	(S)	54	43	38
Prescription drugs . . . . .	394	343	321	(S)	(S)	(S)	(S)	(S)	(S)	-	-	-	(S)	(S)	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies . . . . .	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	73	45	37	(S)	(S)	(S)	(S)	(S)	(S)

S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only. - Represents zero.



**Table 7.8. Office and Clinics of Health Practitioners (SIC 's 801, 802, 803, and 804)—Estimated Year-to-Year Percent Change in Receipts for Taxable Employer Firms, by Type of Service Performed: 1992 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

Type of service	Doctors of medicine (SIC 8011)			Dentists (SIC 8021)			Doctors of osteopathy (SIC 8031)			Chiropractors (SIC 8041)			Optometrists (SIC 8042)			Podiatrists (SIC 8043)		
	1994/ 1993	1993/ 1992	1992/ 1991	1994/ 1993	1993/ 1992	1992/ 1991	1994/ 1993	1993/ 1992	1992/ 1991	1994/ 1993	1993/ 1992	1992/ 1991	1994/ 1993	1993/ 1992	1992/ 1991	1994/ 1993	1993/ 1992	1992/ 1991
Total .....	4.0	2.2	9.5	7.6	6.0	11.2	3.4	1.5	11.4	0.3	9.3	16.5	4.9	6.7	6.2	4.8	5.8	7.4
Patient care and other medical professional services .....	4.4	2.3	(NA)	7.3	5.5	(NA)	1.2	1.7	(NA)	-1.0	9.3	(NA)	-1.0	12.2	(NA)	4.2	5.9	(NA)
Patient care services ..	4.8	2.3	7.3	8.2	4.5	11.8	1.9	2.5	9.7	(Z)	8.0	18.7	0.8	13.3	10.5	4.0	6.2	7.2
Laboratory services .....	0.7	8.3	1.4	5.6	10.4	1.0	-13.6	-3.6	-14.7	(S)	(S)	(S)	-15.1	21.5	11.6	4.1	-3.9	-7.3
Inhouse laboratory services .....	0.2	9.2	0.7	6.6	11.6	11.7	-11.5	-6.8	-19.5	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services .....	2.3	5.9	3.3	2.6	6.8	-22.2	-16.7	1.5	-5.8	(S)	(S)	(S)	-30.4	12.1	15.2	(S)	(S)	(S)
X-ray services .....	1.8	-2.9	3.1	19.0	6.5	-4.1	14.4	(S)	(S)	-1.0	-1.0	6.8	-	-	-	4.8	-0.9	2.9
Other patient care services .....	5.4	2.6	8.3	8.1	4.1	12.9	1.8	2.8	11.3	-0.3	8.8	20.2	3.1	12.2	10.4	4.0	7.0	8.0
Hospital inpatient services .....	2.3	-4.5	3.1	(S)	(S)	(S)	0.7	4.3	5.0	(S)	(S)	(S)	(S)	(S)	(S)	22.7	34.7	2.1
Hospital outpatient services .....	6.4	7.5	8.7	(S)	(S)	(S)	-10.9	2.4	32.5	(S)	(S)	(S)	(S)	(S)	(S)	4.5	17.8	5.0
Services delivered in doctor's office .....	7.0	5.1	11.9	8.0	4.1	12.7	4.4	2.7	10.5	2.3	5.0	20.8	2.4	13.3	9.9	1.7	3.6	11.3
Other services delivered (e.g. nursing homes, private homes, etc.) .....	-13.6	-	-16.3	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	17.2	18.5	-15.6
Merchandise sales .....	3.0	-7.6	14.1	(S)	(S)	(S)	(S)	(S)	(S)	24.2	18.8	-13.7	9.8	2.2	4.1	24.6	7.5	-32.1
Optical goods .....	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	9.9	2.3	4.2	-	-	-
Orthopedic appliances ..	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	1.7	13.2	-17.2	(S)	(S)	(S)	25.6	13.2	-36.7
Prescription drugs .....	14.9	6.9	32.1	(S)	(S)	(S)	(S)	(S)	(S)	-	-	-	(S)	(S)	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies .....	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	62.2	21.6	-15.9	(S)	(S)	(S)	(S)	(S)	(S)

NA Not available. Z Less than .05 percent. S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only. - Represents zero.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. For selected SIC's (801 and 802), estimates are for taxable firms only. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-7.3 for estimated measures of sampling variability (coefficients of variation).

**Table 7.9. Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1992 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

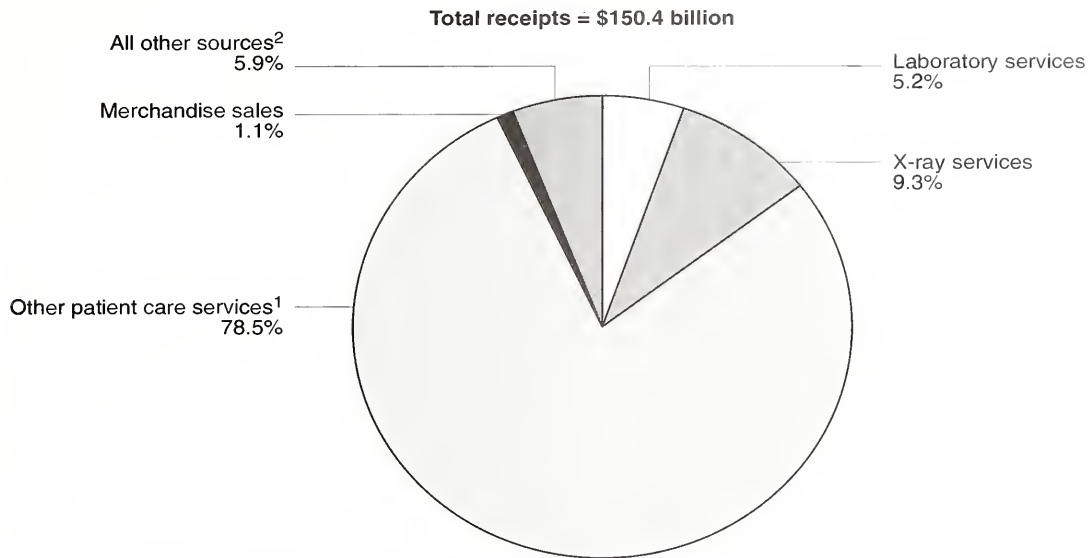
Type of sources	Doctors of medicine (SIC 8011)			Dentists (SIC 8021)			Doctors of osteopathy (SIC 8031)			Chiropractors (SIC 8041)			Optometrists (SIC 8042)			Podiatrists (SIC 8043)		
	1994	1993	1992	1994	1993	1992	1994	1993	1992	1994	1993	1992	1994	1993	1992	1994	1993	1992
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Patient care and other medical professional services	97.9	97.5	97.4	95.7	95.9	96.4	95.0	97.1	96.9	96.5	97.8	97.8	45.3	48.0	45.6	95.4	96.1	95.9
Patient care services	93.0	92.4	92.3	93.6	93.0	94.4	92.2	93.6	92.7	94.3	94.6	95.7	44.0	45.8	43.1	92.0	92.7	92.3
Laboratory services	5.2	5.4	5.1	5.2	5.3	5.1	3.7	4.4	4.6	(S)	(S)	(S)	4.7	5.8	5.1	9.2	2.4	2.7
Inhouse laboratory services	3.9	4.1	3.8	4.0	4.0	3.8	2.2	2.6	2.8	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services	1.3	1.4	1.3	1.2	1.2	1.2	1.4	1.8	1.8	(S)	(S)	(S)	1.3	1.9	1.8	(S)	(S)	(S)
X-ray services	9.3	9.5	10.0	2.1	1.9	1.9	6.4	5.8	(S)	6.2	6.3	6.9	-	-	-	5.2	5.2	5.5
Other patient care services	78.5	77.5	77.2	86.3	85.9	87.5	82.1	83.4	82.3	85.4	86.0	86.3	39.3	40.0	38.0	84.5	85.1	84.2
Hospital inpatient services	20.7	21.0	22.5	(S)	(S)	(S)	14.6	15.0	14.5	(S)	(S)	(S)	(S)	(S)	(S)	3.8	3.3	2.6
Hospital outpatient services	12.7	12.4	11.8	(S)	(S)	(S)	9.8	11.4	11.3	(S)	(S)	(S)	(S)	(S)	(S)	9.8	9.8	8.8
Services delivered in doctor's office	44.6	43.3	42.2	85.0	84.7	86.2	56.0	55.5	54.8	79.8	78.3	81.4	37.8	38.8	36.5	63.8	65.8	67.2
Other services delivered (e.g. nursing homes, private homes, etc.)	0.6	0.7	0.7	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	7.0	6.3	5.6
Merchandise sales	1.1	1.1	1.2	(S)	(S)	(S)	(S)	(S)	(S)	2.3	1.9	1.7	53.5	51.1	53.3	3.3	2.8	2.8
Optical goods	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	53.3	50.9	53.1	-	-	-
Orthopedic appliances	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	0.9	0.9	0.9	(S)	(S)	(S)	2.5	2.1	2.0
Prescription drugs	0.3	0.2	0.2	(S)	(S)	(S)	(S)	0.8	(S)	-	-	-	(S)	(S)	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	1.1	0.7	0.6	(S)	(S)	(S)	(S)	(S)	(S)

S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only. - Represents zero.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. For selected SIC's (801 and 802), estimates are for taxable firms only. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-7.4 for estimated measures of sampling variability (coefficients of variation).

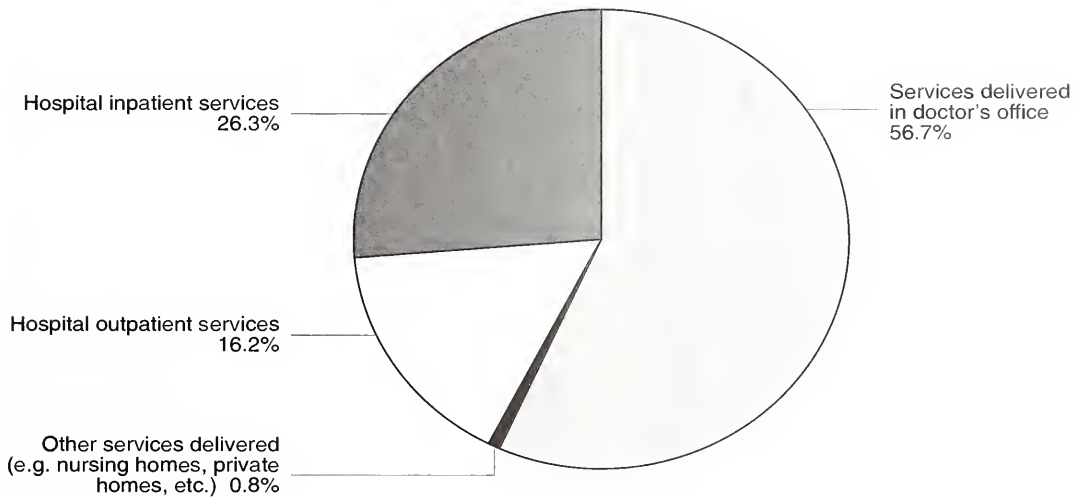
Figure 7.4

**Offices and Clinics of Doctors of Medicine (SIC 8011)—Estimated Receipts for Taxable Employer Firms, by Type of Service Performed: 1994**



Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.

**Breakout of Other Patient Care Services (shown above)**  
**Other patient care services receipts = \$118.1 billion**



<sup>1</sup> Includes services delivered in the practitioner's office or clinic; hospital inpatient and outpatient services; and services delivered in private homes, nursing homes, etc.

<sup>2</sup> Includes other patient care services and other sources of receipts.

**Note:** Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Data are not adjusted for price changes. Group totals may include kinds of business not shown separately. Detail may not add to total due to rounding. See appendix A, table A-7.4 for measures of sampling variability (coefficients of variation).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.

Table 7.10. Selected Health Services (SIC's 801, 802, 803, 804 and 805)—Estimated Receipts for Taxable Employer Firms, by Source: 1992 Through 1994

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	Total			Medicare			Medicaid			Other government			Private insurance			Patient			Other		
		1994	1993	1992	1994	1993	1992	1994	1993	1992	1994	1993	1992	1994	1993	1992	1994	1993	1992	1994	1993	1992
801	Offices and clinics of doctors of medicine . . . . .	150,381	144,529	141,429	35,676	33,254	32,902	9,587	9,119	8,511	2,694	2,719	2,515	65,900	63,021	60,820	27,626	28,120	28,988	8,898	8,296	7,693
802	Offices and clinics of dentists . . . . .	40,506	37,656	35,523	(S)	(S)	(S)	931	878	757	(S)	(S)	(S)	19,387	17,463	16,468	19,074	18,243	17,281	(S)	(S)	(S)
803	Offices and clinics of doctors of osteopathy . . . . .	3,819	3,692	3,638	936	907	887	280	273	269	65	66	60	1,675	1,566	1,543	719	738	786	(S)	(S)	(S)
804	Offices and clinics of other health practitioners . . . . .	20,919	20,576	18,926	2,329	2,082	1,866	669	626	529	(S)	(S)	(S)	8,108	8,297	7,777	7,215	7,177	6,611	1,912	1,768	1,571
8041	Offices and clinics of chiropractors . . . . .	6,486	6,467	5,918	460	406	379	72	60	52	(S)	(S)	(S)	3,514	3,536	3,385	1,948	1,834	1,721	(S)	(S)	(S)
8042	Offices and clinics of optometrists . . . . .	5,530	5,271	4,940	533	501	446	268	240	208	(S)	(S)	(S)	1,208	1,061	927	3,346	3,334	3,218	(S)	(S)	(S)
8043	Offices and clinics of podiatrists . . . . .	2,129	2,031	1,920	628	573	517	77	68	73	(S)	(S)	(S)	969	902	872	389	430	408	(S)	(S)	(S)
805	Nursing and personal care facilities . . . . .	38,674	36,610	33,990	4,861	3,613	3,002	20,940	20,083	19,288	314	298	390	1,715	1,452	1,529	9,485	9,329	8,146	1,359	1,835	1,635

S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. For selected SIC's (801, 802, and 805), estimates are for taxable firms only. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-7.5 for estimated measures of sampling variability (coefficients of variation).

**Table 7.11. Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Estimated Year-to-Year Percent Change in Receipts for Taxable Employer Firms, by Source: 1992 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	Total		Medicare			Medicaid			Other government			Private insurance			Patient			Other		
		1994/ 1993	1993/ 1992	1994/ 1993	1993/ 1992	1992/ 1991	1994/ 1993	1993/ 1992	1992/ 1991	1994/ 1993	1993/ 1992	1992/ 1991	1994/ 1993	1993/ 1992	1992/ 1991	1994/ 1993	1993/ 1992	1992/ 1991	1994/ 1993	1993/ 1992	1992/ 1991
801	Offices and clinics of doctors of medicine . . . . .	4.0	2.2	7.3	1.1	10.0	5.1	7.1	23.4	-0.9	8.1	-5.9	4.6	3.6	11.7	-1.8	-3.0	4.4	7.3	7.8	2.5
802	Offices and clinics of dentists . . . . .	7.6	6.0	(S)	(S)	(S)	6.0	16.0	16.6	(S)	(S)	(S)	11.0	6.0	8.7	4.6	5.6	11.6	(S)	(S)	(S)
803	Offices and clinics of doctors of osteopathy . . . . .	3.4	1.5	11.4	3.2	17.6	2.6	1.5	18.0	-1.5	10.0	7.1	7.0	1.5	16.6	-2.6	-6.1	-2.1	(S)	(S)	(S)
804	Offices and clinics of other health practitioners . . . . .	1.7	8.7	11.4	11.9	11.6	6.9	18.3	18.6	(S)	(S)	(S)	-2.3	6.7	10.6	0.5	8.6	12.3	8.1	12.5	1.4
8041	Offices and clinics of chiropractors . . . . .	0.3	9.3	16.5	7.1	23.5	20.0	15.4	6.1	(S)	(S)	(S)	-0.6	4.5	16.9	6.2	6.6	22.3	(S)	(S)	(S)
8042	Offices and clinics of optometrists . . . . .	4.9	6.7	6.2	12.3	10.7	11.7	15.4	15.6	(S)	(S)	(S)	13.9	14.5	3.0	0.4	3.6	7.4	(S)	(S)	(S)
8043	Offices and clinics of podiatrists . . . . .	4.8	5.8	7.4	9.8	9.5	13.2	-6.6	-1.4	(S)	(S)	(S)	7.4	3.4	9.4	-8.5	5.4	-0.5	(S)	(S)	(S)
805	Nursing and personal care facilities . . . . .	5.6	7.7	34.5	20.4	1.6	4.3	4.1	8.2	5.4	-23.6	-35.4	18.1	-5.0	-7.4	1.7	14.5	1.5	-25.9	12.2	47.6

S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. For selected SIC's (801, 802, and 805), estimates are for taxable firms only. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-7.5 for estimated measures of sampling variability (coefficients of variation).



**Table 7.12. Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1992 Through 1994**

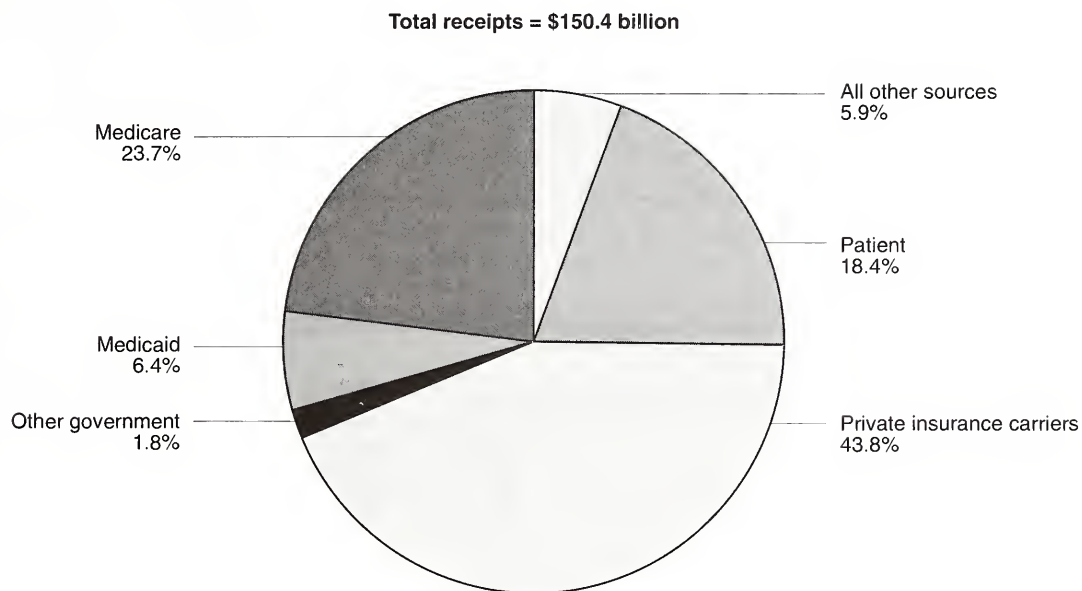
[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	Total			Medicare			Medicaid			Other government			Private insurance			Patient			Other		
		1994	1993	1992	1994	1993	1992	1994	1993	1992	1994	1993	1992	1994	1993	1992	1994	1993	1992	1994	1993	1992
801	Offices and clinics of doctors of medicine . . . . .	100.0	100.0	100.0	23.7	23.0	23.3	6.4	6.3	6.0	1.8	1.9	1.8	43.8	43.6	43.0	18.4	19.5	20.5	5.9	5.7	5.4
802	Offices and clinics of dentists . . . . .	100.0	100.0	100.0	(S)	(S)	(S)	2.3	2.3	2.1	(S)	(S)	(S)	47.9	46.4	46.4	47.1	48.4	48.6	(S)	(S)	(S)
803	Offices and clinics of doctors of osteopathy . . . . .	100.0	100.0	100.0	24.5	24.6	24.4	7.3	7.4	7.4	1.7	1.8	1.6	43.9	42.4	42.4	18.8	20.0	21.6	(S)	(S)	(S)
804	Offices and clinics of other health practitioners . . . . .	100.0	100.0	100.0	11.1	10.1	9.9	3.2	3.0	2.8	(S)	(S)	(S)	38.8	40.3	41.1	34.5	34.9	34.9	9.1	8.6	8.3
8041	Offices and clinics of chiropractors . . . . .	100.0	100.0	100.0	7.1	6.3	6.4	1.1	0.9	0.9	(S)	(S)	(S)	54.2	54.7	57.2	30.0	28.4	29.1	(S)	(S)	(S)
8042	Offices and clinics of optometrists . . . . .	100.0	100.0	100.0	9.6	9.5	9.0	4.8	4.6	4.2	(S)	(S)	(S)	21.8	20.1	18.8	60.5	63.3	65.1	(S)	(S)	(S)
8043	Offices and clinics of podiatrists . . . . .	100.0	100.0	100.0	29.5	28.2	25.9	3.6	3.3	3.8	(S)	(S)	(S)	45.5	44.4	45.4	18.3	21.2	21.3	(S)	(S)	(S)
805	Nursing and personal care facilities . . . . .	100.0	100.0	100.0	12.6	9.9	8.8	54.1	54.9	56.7	0.8	0.8	1.1	4.4	4.0	4.5	24.5	25.5	24.0	3.5	5.0	4.8

S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. For selected SIC's (801, 802, and 805), estimates are for taxable firms only. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-7.6 for estimated measures of sampling variability (coefficients of variation).

Figure 7.5

**Offices and Clinics of Doctors of Medicine (SIC 8011)—Estimated Receipts for Taxable Employer Firms, by Source: 1994**

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Data are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-7.5 for measures of sampling variability (coefficients of variation).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.

**Table 7.13. Selected Health Services (SIC 80)—Estimated Per Capita Receipts for Taxable Firms: 1985 Through 1994**

[Estimates are in whole dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994	1993	1992	1991	1990
80	Health services .....	1,377	1,318	1,269	1,173	1,095
801	Offices and clinics of doctors of medicine ....	624	606	599	553	520
802	Offices and clinics of dentists .....	163	153	146	133	127
803	Offices and clinics of doctors of osteopathy ..	16	16	16	14	13
8041	Offices and clinics of chiropractors .....	28	28	26	23	22
8042	Offices and clinics of optometrists .....	23	22	21	20	19
805	Nursing and personal care facilities .....	153	146	137	131	122
806	Hospitals <sup>1</sup> .....	132	128	123	115	107

See footnotes at end of table.

**Table 7.13. Selected Health Services (SIC 80)—Estimated Per Capita Receipts for Taxable Firms: 1985 Through 1994—Continued**

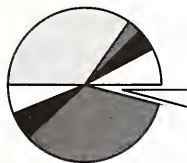
[Estimates are in whole dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1989	1988	1987	1986	1985
80	Health services .....	985	913	816	729	670
801	Offices and clinics of doctors of medicine ....	478	448	402	351	326
802	Offices and clinics of dentists .....	120	113	105	97	92
803	Offices and clinics of doctors of osteopathy ..	12	11	9	9	8
8041	Offices and clinics of chiropractors .....	20	19	15	14	13
8042	Offices and clinics of optometrists .....	18	17	16	14	13
805	Nursing and personal care facilities .....	105	94	86	82	76
806	Hospitals <sup>1</sup> .....	96	91	82	76	67

<sup>1</sup>Estimates are for employer firms only, and therefore, do not include nonemployer firms.

Note: Unless otherwise noted, estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Civilian population estimates as of July 1, 1994 - 258,932 (thousands); July 1, 1993 - 256,311 (thousands); July 1, 1992 - 253,443 (thousands); July 1, 1991 - 250,520 (thousands); July 1, 1990 - 247,762 (thousands); July 1, 1989 - 245,131 (thousands); July 1, 1988 - 242,817 (thousands); July 1, 1987 - 240,550 (thousands); July 1, 1986 - 238,412 (thousands); July 1, 1985 - 236,219 (thousands).

Source: U.S. Department of Commerce, Bureau of the Census: Service Annual Survey: 1994 and Current Population Reports, Series P25-1127 and 1095.



## Chapter 8. Social Services (SIC 83)

### SUMMARY OF FINDINGS

#### Taxable Firms

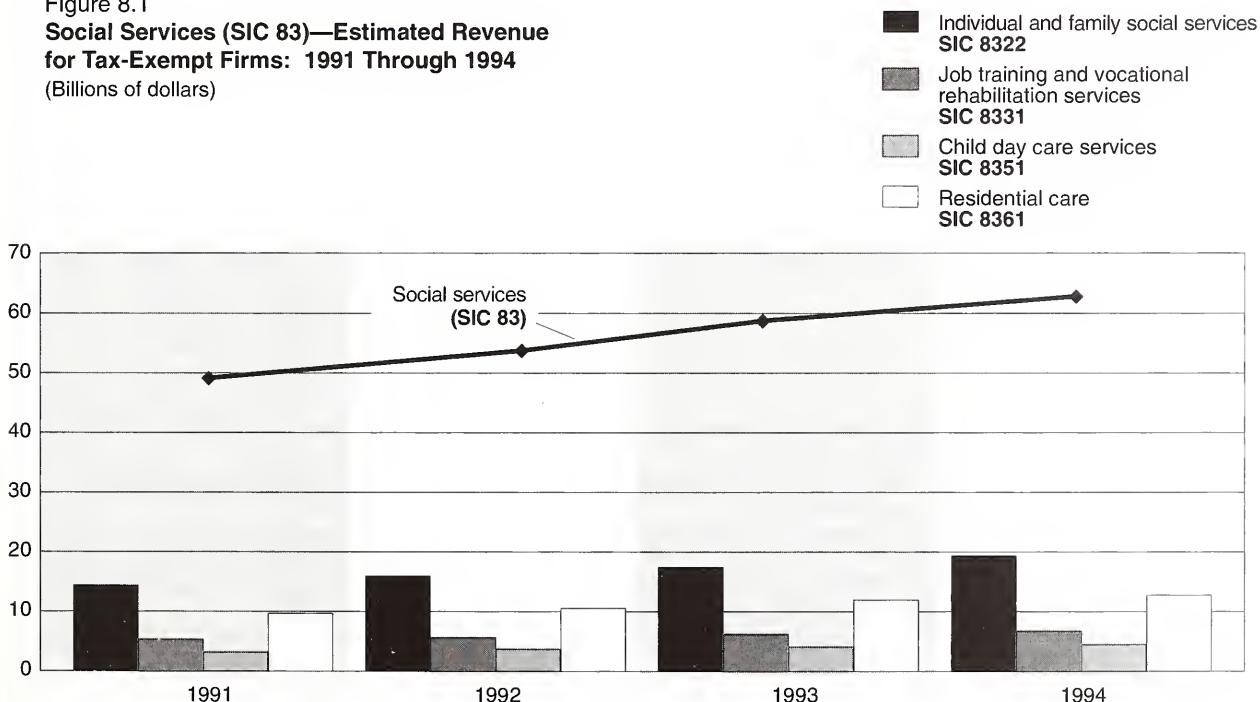
Receipts of taxable social service firms (SIC 83) were \$22 billion in 1994, up 10.4 ( $\pm 2.6$ ) percent from 1993. Residential care (SIC 8361) receipts were \$5.7 billion in 1994, rising 7.2 percent from 1993. Receipts for child day care services (SIC 8351) rose 10.5 percent from 1993 to \$10.6 billion in 1994.

#### Tax-Exempt Firms and Organizations

Revenue for tax-exempt firms and organizations providing social services (SIC 83) was \$62.8 billion in 1994, an increase of 6.9 ( $\pm 3.0$ ) percent from 1993. Expenses for all

social services organizations rose 6.9 ( $\pm 2.8$ ) percent from the previous year to \$55.4 billion in 1994. Revenue for individual and family social services (SIC 8322) was \$19.4 billion in 1994, and expenses totaled \$18.8 billion. Revenue in 1994 for child day care services (SIC 8351) was \$4.5 billion. Revenue for residential care (SIC 8361) was \$12.8 billion in 1994, up 6.5 percent from the previous year. Expenses for residential care were \$12.2 billion in 1994, up 6.6 percent from 1993.

Figure 8.1  
**Social Services (SIC 83)—Estimated Revenue  
for Tax-Exempt Firms: 1991 Through 1994**  
(Billions of dollars)



Note: Data from 1991 to 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. See appendix A, table A-8.2 for estimated measures of sampling variability (coefficients of variation).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.

**Table 8.1. Selected Social Services (SIC 83)—Estimated Receipts for Taxable Firms: 1985 Through 1994**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994	1993	1992	1991	1990
83	Social services .....	22,000	19,935	18,201	16,365	15,509
8331	Job training and vocational rehabilitation services .....	1,797	1,707	1,620	1,618	1,673
8351	Child day care services .....	10,596	9,592	8,708	7,395	7,064
8361	Residential care .....	5,720	5,338	4,853	4,934	4,626

See footnotes at end of table.

**Table 8.1. Selected Social Services (SIC 83)—Estimated Receipts for Taxable Firms: 1985 Through 1994—Continued**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1989	1988	1987	1986	1985
83	Social services .....	(NA)	(NA)	(NA)	(NA)	(NA)
8331	Job training and vocational rehabilitation services .....	1,384	1,177	884	640	542
8351	Child day care services .....	5,986	5,400	4,284	4,235	3,746
8361	Residential care .....	4,057	3,469	2,837	2,940	2,436

NA Not available.

Note: Estimates are for employer and nonemployer firms. Revenue estimates for tax-exempt firms and organizations are shown in table 8.3. Expense estimates for tax-exempt firms and organizations are shown in table 8.5. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-8.1 for estimated measures of sampling variability (coefficients of variation).

**Table 8.2. Selected Social Services (SIC 83)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1985 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994/1993	1993/1992	1992/1991	1991/1990	1990/1989
83	Social services .....	10.4	9.5	11.2	5.5	(NA)
8331	Job training and vocational rehabilitation services .....	5.3	5.4	0.1	-3.3	20.9
8351	Child day care services .....	10.5	10.2	17.8	4.7	18.0
8361	Residential care .....	7.2	10.0	-1.6	6.7	14.0

See footnotes at end of table.

**Table 8.2. Selected Social Services (SIC 83)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1985 Through 1994—Continued**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1989/1988	1988/1987	1987/1986	1986/1985	1985/1984
83	Social services .....	(NA)	(NA)	(NA)	(NA)	(NA)
8331	Job training and vocational rehabilitation services .....	17.6	33.1	38.1	18.1	(NA)
8351	Child day care services .....	10.9	26.1	1.2	13.1	(NA)
8361	Residential care .....	17.0	22.3	-3.5	20.7	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Revenue estimates for tax-exempt firms and organizations are shown in table 8.3. Expense estimates for tax-exempt firms and organizations are shown in table 8.5. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-8.1 for estimated measures of sampling variability (coefficients of variation).



**Table 8.3. Selected Social Services (SIC 83)—Estimated Revenue for Tax-Exempt Firms: 1985 Through 1994**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994	1993	1992	1991	1990
83	Social services .....	62,766	58,721	53,673	49,055	45,255
8322	Individual and family social services .....	19,381	17,495	16,046	14,392	13,009
8331	Job training and vocational rehabilitation services .....	6,675	6,165	5,642	5,346	4,870
8351	Child day care services .....	4,469	4,057	3,692	3,156	2,872
8361	Residential care .....	12,819	12,036	10,615	9,707	8,834

See footnotes at end of table.

**Table 8.3. Selected Social Services (SIC 83)—Estimated Revenue for Tax-Exempt Firms: 1985 Through 1994—Continued**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1989	1988	1987	1986	1985
83	Social services .....	(NA)	(NA)	(NA)	(NA)	(NA)
8322	Individual and family social services .....	(NA)	(NA)	(NA)	(NA)	(NA)
8331	Job training and vocational rehabilitation services .....	4,520	4,146	3,664	3,350	3,129
8351	Child day care services .....	2,694	2,425	2,233	1,930	1,781
8361	Residential care .....	8,097	7,142	6,125	5,435	4,948

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-8.2 for estimated measures of sampling variability (coefficients of variation).

**Table 8.4. Selected Social Services (SIC 83)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1985 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994/1993	1993/1992	1992/1991	1991/1990	1990/1989
83	Social services .....	6.9	9.4	9.4	8.4	(NA)
8322	Individual and family social services .....	10.8	9.0	11.5	10.6	(NA)
8331	Job training and vocational rehabilitation services .....	8.3	9.3	5.5	9.8	7.7
8351	Child day care services .....	10.2	9.9	17.0	9.9	6.6
8361	Residential care .....	6.5	13.4	9.4	9.9	9.1

See footnotes at end of table.

**Table 8.4. Selected Social Services (SIC 83)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1985 Through 1994—Continued**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1989/1988	1988/1987	1987/1986	1986/1985	1985/1984
83	Social services .....	(NA)	(NA)	(NA)	(NA)	(NA)
8322	Individual and family social services .....	(NA)	(NA)	(NA)	(NA)	(NA)
8331	Job training and vocational rehabilitation services .....	9.0	13.2	9.4	7.1	(NA)
8351	Child day care services .....	11.1	8.6	15.7	8.4	(NA)
8361	Residential care .....	13.4	16.6	12.7	9.8	(NA)

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-8.2 for estimated measures of sampling variability (coefficients of variation).

**Table 8.5. Selected Social Services (SIC 83)—Estimated Expenses for Tax-Exempt Firms: 1990 Through 1994**

[Dollar volume estimates are in millions of dollars. Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

1987 SIC code	Kind of business	1994	1993	1992	1991	1990
83	Social services .....	55,387	51,816	47,170	43,089	39,355
8322	Individual and family social services .....	18,754	16,916	15,483	14,191	12,572
8331	Job training and vocational rehabilitation services .....	6,479	6,095	5,470	5,138	4,513
8351	Child day care services .....	4,379	3,948	3,607	3,183	2,952
8361	Residential care .....	12,196	11,442	10,201	9,455	8,601

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-8.2 for estimated measures of sampling variability (coefficients of variation).

**Table 8.6. Selected Social Services (SIC 83)—Estimated Year-to-Year Percent Change of Expenses for Tax-Exempt Firms: 1990 Through 1994**

[Data from 1988 through 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. See the introduction for a description of the benchmarking process]

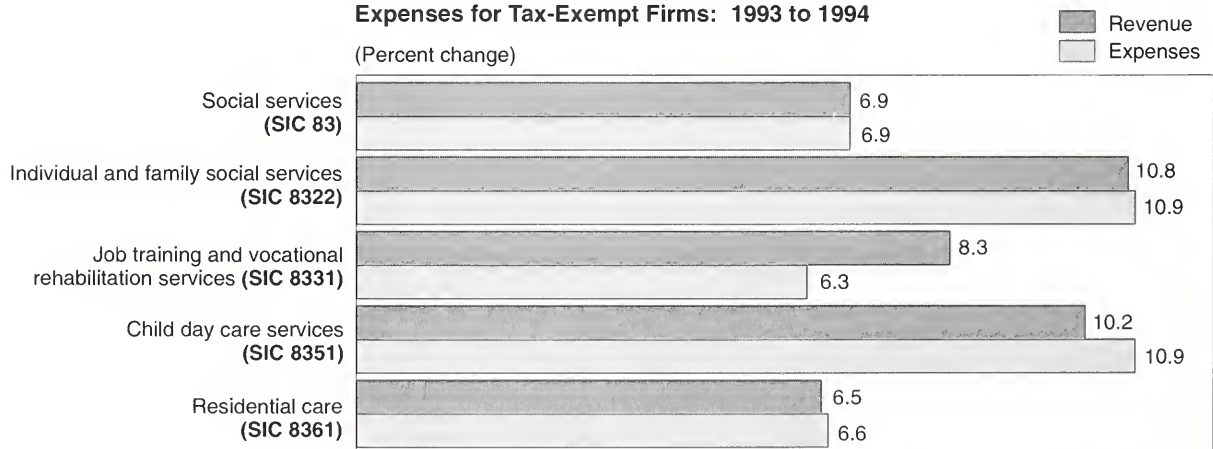
1987 SIC code	Kind of business	1994/1993	1993/1992	1992/1991	1991/1990	1990/1989
83	Social services .....	6.9	9.8	9.5	9.5	(NA)
8322	Individual and family social services .....	10.9	9.3	9.1	12.9	(NA)
8331	Job training and vocational rehabilitation services .....	6.3	11.4	6.5	13.8	(NA)
8351	Child day care services .....	10.9	9.5	13.3	7.8	(NA)
8361	Residential care .....	6.6	12.2	7.9	9.9	(NA)

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-8.2 for estimated measures of sampling variability (coefficients of variation).

**Figure 8.2**  
**Social Services (SIC 83)—Estimated**  
**Year-to-Year Percent Change in Revenue and**  
**Expenses for Tax-Exempt Firms: 1993 to 1994**

(Percent change)



Note: Data from 1993 have been revised to reflect a benchmarking to the results of the 1992 Census of Service Industries. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue or expenses. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-8.2 for estimated measures of sampling variability (coefficients of variation).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1994*.

## Appendix A.

# Measures of Sampling Variability

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### Reliability of Data

There are two types of errors possible in an estimate based on a sample survey—sampling and nonsampling. Sampling errors occur because observations are made on a sample, not on the entire population. Nonsampling errors can be attributed to many sources in the collection and processing of the data. The accuracy of a survey result is determined by the joint effect of sampling and nonsampling errors.

### Measures of Sampling Variability

Because the estimates were based on a sample, exact agreement with the results that would be obtained from a complete census of service industries using the same enumeration procedure was not expected. However, because each service firm in the United States in the specified Standard Industrial Classifications (SIC) had a chance of being selected for the sample and because the probability of selection for each service firm in the sample was known, it was possible to estimate the sampling variability of the estimates made from the sample.

The standard error of the estimate is a measure of the variability among the estimates from all possible samples of the same size and design and, thus, is a measure of the precision with which an estimate from a particular sample approximates the results of a complete enumeration. The coefficient of variation (expressed as a percent) is the standard error of the estimate times 100 percent divided by the value being estimated. Note that measures of sampling variability, such as the standard error or coefficient of variation, are estimated from the sample and are also subject to sampling variability. Tables of coefficients of variation for dollar volume estimates and year-to-year changes are shown in tables A-1.1 through A-8.2 in this appendix.

The coefficients of variation presented in these tables permit certain confidence statements about the sample estimates. The particular sample used in this survey was one of a large number of samples of the same size that could have been selected using the same design. In about 2 out of 3 (67 percent) of these samples, the estimates would differ from a complete enumeration by less than the corresponding percentages for that estimate shown in the sampling variability tables. In about 9 out of 10 (90 percent) of these samples, the estimates would differ from the

results of a complete enumerating by less than 1.65 times the percentage shown. In about 19 of 20 (95 percent) of the samples, the estimates would differ from the result of a complete enumeration by less than twice the percentage shown.

To illustrate the computations involved in the above confidence statements as related to dollar volume estimates, assume that an estimate of receipts published in chapter 4, table 1, is \$10,750 million for a particular year and that the coefficient of variation for this estimate, as given in appendix A, table A-4.1 is 1.8 percent, or 0.018. Multiplying \$10,750 million by 0.018 yields \$194 million. Therefore, a 67-percent confidence interval is \$10,556 million to \$10,944 million (\$10,750 million plus or minus \$194 million). If corresponding confidence intervals were constructed for all possible samples of the same size and design, approximately 2 out of 3 (67 percent) of the intervals would contain the figure obtained from a complete enumeration.

Typical practice is to construct a 90- or 95-percent confidence interval. Using the same illustration, a 90-percent confidence interval would be \$10,430 million to \$11,070 million (\$10,750 million plus or minus \$320 million). Similarly, a 95-percent confidence interval is \$10,362 million to \$11,138 million (\$10,750 million plus or minus \$388 million).

All data comparisons for major industry groups appearing in this publication are accompanied by a 90-percent confidence interval. Thus a statement such as “up 0.8 percent (+1.3)” indicates a 90-percent confidence interval from -0.5 to +2.1. When the confidence interval contains zero (as in the previous example), it is uncertain whether there is actually an increase or decrease.

### Nonsampling Errors

As calculated for this report, the coefficient of variation measures sampling errors but does not measure any systematic biases in the data. Bias is the difference, averaged over all possible samples of the same size and design, between the estimate and the true value being estimated.

Nonsampling errors can be attributed to many sources: (1) inability to obtain information about all cases in the sample (2) response errors, (3) definitional difficulties, (4) differences in the interpretation of questions, (5) mistakes



in recording or coding the data obtained, and (6) other errors of collection, response, coverage, and estimation for missing data. These nonsampling errors also occur in complete censuses.

Although no direct measurement of the biases due to nonsampling errors has been obtained, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize their influence.

A major source of receipts (revenue) bias in the published estimates is due to imputing data for nonrespondents, for late reporters, and for data which fail edit. For all kinds of employer business combined, imputed receipts for 1994 amount to about 14.4 percent of the national receipts estimates. For revenue, the figure was about 14.4 percent for 1994. All nonemployer receipts were imputed based on 1992 administrative records data.

**Table A-1.1. Selected Service Industries—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1993 and 1994**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1994/1993
		1994	1993	
472	Arrangement of passenger transportation .....	3.6	3.4	0.8
653	Real estate agents and managers .....	4.5	3.6	1.5
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .....	1.8	2.2	1.3
72	Personal services .....	1.8	1.5	0.9
73	Business services .....	2.3	2.3	0.8
75	Automotive repair, services, and parking .....	2.2	2.1	0.8
76	Miscellaneous repair services .....	3.2	2.8	1.2
78	Motion pictures .....	2.2	2.8	2.4
79	Amusement and recreation services .....	2.1	2.2	1.6
80	Health services .....	1.6	1.4	0.8
81	Legal services .....	3.2	3.4	1.8
824	Vocational schools .....	13.3	12.9	2.1
83	Social services .....	2.7	2.6	1.4
84	Museums, art galleries, and botanical and zoological gardens ..	9.2	8.8	4.3
87	Engineering, accounting, research, management, and related services .....	2.0	2.0	0.9

**Table A-1.2. Selected Service Industries—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1993 and 1994**

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1994/1993	Expenses		Year-to-year ratio 1994/1993
		1994	1993		1994	1993	
703, 704	Camps and membership lodging .....	7.7	7.6	2.7	7.7	7.6	2.8
792, 7991, 7997, 7999	Selected amusement and recreation services .....	7.4	7.2	1.6	9.6	7.4	3.2
80	Health services .....	3.8	3.6	1.2	3.3	3.2	0.7
81	Legal aid societies and similar legal services .....	19.9	18.1	4.5	19.2	17.8	4.3
823	Libraries .....	17.3	18.9	2.5	15.2	17.4	2.9
824	Vocational schools .....	8.1	8.6	2.6	8.3	8.2	2.8
83	Social services .....	4.3	4.0	1.7	3.2	3.6	1.6
84	Museums, art galleries, and botanical and zoological gardens .....	6.8	7.6	2.1	6.5	7.5	2.2
86 (pt.)	Selected membership organizations .....	3.9	4.1	1.5	3.6	3.9	1.4
873	Research, development, and testing services .....	3.6	3.5	1.5	3.6	3.8	1.4
874 ex. 8744	Management and public relations services, except facilities support management services .....	12.0	14.6	3.9	6.0	6.6	2.9

**Table A-2.1. Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1993 and 1994**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1994/1993
		1994	1993	
	<b>Arrangement of Passenger Transportation</b>			
472	Arrangement of passenger transportation .....	3.6	3.4	0.8
4724	Travel agencies .....	4.3	4.0	0.9
4725	Tour operators .....	11.1	11.4	2.8
	<b>Hotels, Rooming Houses, Camps, and Other Lodging Places</b>			
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .....	1.8	2.2	1.3
701	Hotels and motels .....	1.9	2.3	1.3
703	Camps and recreational vehicle parks .....	5.1	5.6	3.4

**Table A-2.2. Camps and Membership Lodging (SIC's 703 and 704)—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1993 and 1994**

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1994/1993	Expenses		Year-to-year ratio 1994/1993
		1994	1993		1994	1993	
703, 704	Camps and membership lodging .....	7.7	7.6	2.7	7.7	7.6	2.8
703	Camps and recreational vehicle parks ..	13.2	12.7	2.9	12.8	12.0	2.7
704	Organization hotels and lodging houses, on membership basis .....	8.5	8.8	4.2	9.0	9.7	4.6

**Table A-2.3. Arrangement of Passenger Transportation (SIC 472)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1993 and 1994**

Sources of receipts	Receipts		Year-to-year ratio 1994/1993	Percent of total dollar volume	
	1994	1993		1994	1993
Total .....	4.0	3.9	0.9	(X)	(X)
Air carriers .....	5.5	5.1	1.1	3.1	3.0
Water carriers .....	8.8	7.5	2.3	9.0	7.9
Hotels and motels .....	7.6	7.7	2.7	5.7	5.7
Motor coaches .....	15.0	14.9	2.5	14.4	14.3
Railroads .....	7.5	7.5	4.6	7.3	7.6
Rental cars .....	6.6	6.7	4.4	6.2	7.0
Packaged tours .....	7.2	7.7	2.5	6.4	6.7
All other .....	10.9	10.5	3.7	10.5	10.3

X Not applicable.



**Table A-2.4. Arrangement of Passenger Transportation (SIC 472)—Estimated Coefficients of Variation for Expense Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1993 and 1994**

Operating expenses	Expenses		Year-to-year ratio 1994/1993	Percent of total dollar volume	
	1994	1993		1994	1993
Total .....	4.2	4.1	0.8	(X)	(X)
Annual payroll .....	4.4	4.3	1.2	2.1	1.8
Employer contributions to Social Security and other supplemental benefits .....	4.3	4.6	1.8	2.4	2.3
Lease and rental payments .....	4.9	4.7	1.9	2.9	3.5
Advertising and promotion .....	9.2	8.1	2.5	6.4	5.4
Taxes and licenses .....	7.8	8.8	4.0	6.8	8.0
Utilities .....	5.5	6.0	3.7	4.2	3.6
Depreciation .....	6.9	7.3	4.0	4.7	5.8
Purchased office supplies .....	5.4	4.6	3.2	4.1	3.0
Purchased repair services .....	7.7	7.4	3.6	6.5	6.7
Other .....	5.3	4.9	1.6	3.4	3.0

X Not applicable.

**Table A-3.1. Selected Personal Services (SIC 72)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1993 and 1994**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1994/1993
		1994	1993	
72	Personal services .....	1.8	1.5	0.9
721	Laundry, cleaning, and garment services .....	2.7	2.5	1.6
7211	Power laundries, family and commercial .....	14.9	13.9	7.8
7213	Linen supply .....	5.9	5.8	2.8
7215	Coin-operated laundries and dry cleaning .....	6.4	6.1	2.5
7216	Dry cleaning plants, except rug cleaning .....	6.7	6.1	4.7
7217	Carpet and upholstery cleaning .....	4.4	3.8	2.8
7218	Industrial launderers .....	4.0	4.5	1.0
7221	Photographic studios, portrait .....	6.3	5.6	1.1
7231	Beauty shops .....	4.5	3.2	2.5
7241	Barber shops .....	3.2	2.3	1.9
7261	Funeral service and crematories .....	4.8	4.1	2.5
7291	Tax return preparation services .....	14.1	12.7	3.0

Table A-4.1. **Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1993 and 1994**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1994/1993
		1994	1993	
	<b>Business Services</b>			
73	Business services .....	2.3	2.3	0.8
731	Advertising .....	2.9	2.8	2.0
7311	Advertising agencies .....	2.7	3.0	2.7
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies .....	3.9	3.7	3.3
733	Mailing, reproduction, commercial art and photography, and stenographic services .....	4.4	4.1	1.4
7331	Direct mail advertising services .....	8.5	8.2	3.2
7336	Commercial art and graphic design .....	6.9	7.0	2.3
734	Services to dwellings and other buildings .....	5.2	4.9	2.8
7342	Disinfecting and pest control services .....	7.9	6.5	1.9
7349	Building cleaning and maintenance services, n.e.c. ....	6.2	5.9	3.5
735	Miscellaneous equipment rental and leasing .....	3.2	2.9	1.3
7352	Medical equipment rental and leasing .....	4.0	5.5	4.9
7353	Heavy construction equipment rental and leasing .....	4.4	4.2	1.7
7359	Equipment rental and leasing, n.e.c. ....	4.4	4.0	1.6
736	Personnel supply services .....	4.9	4.5	2.5
7361	Employment agencies .....	13.6	14.1	4.7
7363	Help supply services .....	5.3	4.7	2.8
737	Computer programming, data processing, and other computer related services .....	2.9	2.4	1.1
7371	Computer programming services .....	8.0	7.7	2.0
7372	Prepackaged software .....	4.9	4.5	1.7
7373	Computer integrated systems design .....	11.7	6.8	5.8
7374	Computer processing and data preparation and processing services .....	2.3	2.2	1.2
7375	Information retrieval services .....	1.7	1.9	1.2
7376	Computer facilities management services .....	6.3	5.4	1.4
7377	Computer rental and leasing .....	9.9	9.9	12.9
7378	Computer maintenance and repair .....	4.5	5.0	3.9
7379	Computer related services, n.e.c. ....	7.9	5.7	4.9
738	Miscellaneous business services .....	8.1	8.7	2.3
7381	Detective, guard, and armored car services .....	9.1	7.6	3.0
7382	Security systems services .....	6.3	4.9	3.1
7384	Photofinishing laboratories .....	13.9	14.1	2.6
	<b>Legal Services</b>			
81	Legal services .....	3.2	3.4	1.8
	<b>Engineering, Accounting, Research, Management, and Related Services</b>			
87	Engineering, accounting, research, management, and related services ..	2.0	2.0	0.9
871	Engineering, architectural, and surveying services .....	3.4	3.6	1.3
8711	Engineering services .....	3.8	4.0	1.4
8712	Architectural services .....	9.5	8.8	2.6
8713	Surveying services .....	11.6	12.4	5.2
872	Accounting, auditing, and bookkeeping services .....	2.3	2.3	1.5
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations .....	5.7	5.1	1.4
8731	Commercial physical and biological research .....	9.3	8.2	2.1
8732	Commercial economic, sociological, and educational research ....	7.9	6.8	2.8
8734	Testing laboratories .....	9.5	10.0	2.5
874	Management and public relations services .....	3.8	3.8	2.0
8741	Management services .....	8.6	9.1	2.3
8742	Management consulting services .....	5.3	4.8	3.5
8743	Public relations services .....	5.2	5.7	3.7
8744	Facilities support management services .....	9.7	7.1	5.5
8748	Business consulting services, n.e.c. ....	6.2	8.7	9.2

**Table A-4.2. Personnel Supply Services (SIC 736)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1993 and 1994**

Item	Receipts		Year-to-year ratio 1994/1993
	1994	1993	
Total .....	5.0	4.5	2.6
Placement fees and commissions .....	15.7	14.9	18.3
Temporary help supply .....	5.2	4.5	2.2
Continuing help supply .....	10.1	12.3	6.1

**Table A-4.3. Personnel Supply Services (SIC 736)—Estimated Coefficients of Variation for Receipts for Taxable Employer Firms from Supplying Temporary Help, by Source and Estimates of Year-to-Year Ratios: 1993 and 1994**

Sources of receipts	Receipts		Year-to-year ratio 1994/1993	Percent of temporary help supply receipts	
	1994	1993		1994	1993
Total personnel supply services .....	5.0	4.5	2.6	(X)	(X)
Total receipts from temporary help supply services ..	5.2	4.5	2.2	(X)	(X)
Office support .....	4.7	5.8	4.0	5.4	5.2
Secretaries .....	5.9	8.0	5.5	7.1	7.7
Clerks .....	7.1	7.4	6.2	5.4	5.2
Other office support .....	5.6	7.3	4.8	7.7	9.1
Technical and professional .....	12.9	13.1	4.5	10.3	11.3
Accountants .....	5.6	10.4	10.0	6.9	11.2
Medical .....	8.6	9.6	6.6	8.1	9.9
Hospital staff .....	22.0	15.2	20.8	20.4	15.1
Industrial and construction .....	8.8	9.3	5.3	6.1	7.4
Laborers .....	10.7	9.7	4.5	7.7	7.9

X Not applicable.

**Table A-4.4. Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1993 and 1994**

Sources of receipts	Receipts		Year-to-year ratio 1994/1993	Percent of total dollar volume	
	1994	1993		1994	1993
Total .....	3.0	2.5	1.2	(X)	(X)
Computer integrated systems .....	9.3	8.2	3.3	7.8	6.9
Custom computer programming and software design ..	8.5	7.5	3.9	7.3	6.4
Prepackaged computer software design, development, and production .....	5.2	4.8	1.9	4.8	4.1
Information retrieval services .....	2.7	3.3	3.1	3.9	4.0
Computer processing and data preparation services ...	3.9	3.9	1.4	4.5	4.4
Computer facilities management services .....	3.9	3.2	2.6	4.3	3.9
Computer rental and leasing .....	8.9	8.0	7.9	8.9	7.8
Maintenance and repair of computers and peripheral equipment .....	4.0	4.3	2.7	4.4	4.7
Computer consulting .....	10.0	8.9	5.7	9.4	8.1
Other computer services .....	20.8	14.0	8.2	19.3	13.2
All other receipts .....	5.1	5.8	5.6	5.6	6.1

X Not applicable.

**Table A-4.5. Management and Public Relations Services (SIC 874)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1993 and 1994**

Sources of receipts	Receipts		Year-to-year ratio 1994/1993	Percent of total dollar volume	
	1994	1993		1994	1993
Total .....	4.8	4.9	2.6	(X)	(X)
Management and administrative services .....	8.3	9.1	2.7	5.9	6.2
Construction management .....	22.6	24.4	3.8	21.0	22.5
Facilities support management services .....	10.6	10.6	5.3	11.2	11.2
Other management services .....	15.1	16.9	3.2	13.6	15.2
Consulting, design, and public relations services .....	6.2	5.7	2.8	5.5	5.4
Management consulting .....	9.0	8.2	3.3	8.0	7.7
Engineering consulting and design services .....	9.2	10.8	5.6	9.9	10.7
Tax consulting services .....	15.6	16.5	5.4	15.5	16.0
Computer consulting and software services .....	17.1	15.7	4.3	17.6	16.2
Public relations services .....	8.4	8.4	5.8	9.7	9.6
Other consulting and design services .....	17.2	18.4	9.8	16.2	17.9
All other sources .....	11.1	10.1	12.8	9.1	8.7

X Not applicable.

**Table A-5.1. Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1993 and 1994**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1994/1993
		1994	1993	
	<b>Automotive Repair, Services, and Parking</b>			
75	Automotive repair, services, and parking .....	2.2	2.1	0.8
751	Automotive rental and leasing, without drivers .....	3.9	3.4	1.3
7513	Truck rental and leasing, without drivers .....	5.4	4.6	1.6
7514	Passenger car rental .....	6.0	5.3	1.8
7515	Passenger car leasing .....	11.7	10.3	5.2
752	Automobile parking .....	3.3	4.2	1.5
753	Automotive repair shops .....	3.2	3.1	1.2
7532	Top, body, and upholstery repair and paint shops .....	6.9	7.0	2.7
7533	Automotive exhaust system repair shops .....	8.1	8.0	2.5
7534	Tire retreading and repair shops .....	17.7	18.7	6.7
7536	Automotive glass replacement shops .....	11.6	10.3	3.7
7537	Automotive transmission repair shops .....	6.6	7.2	4.3
7538	General automotive repair shops .....	4.8	4.6	1.6
7539	Automotive repair shops, n.e.c. ....	6.1	4.7	3.4
754	Automotive services, except repair .....	5.7	5.3	2.4
7542	Carwashes .....	5.8	7.1	3.1
	<b>Miscellaneous Repair Services</b>			
76	Miscellaneous repair services .....	3.2	2.8	1.2
762	Electrical repair shops .....	6.7	6.1	1.7
7622	Radio and television repair shops .....	5.0	4.4	3.3
7694	Armature rewinding shops .....	6.1	5.5	1.6

Table A-5.2. **Automotive Rental and Leasing, Without Drivers (SIC 751)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1993 and 1994**

Sources of receipts	Receipts		Year-to-year ratio 1994/1993	Percent of total dollar volume	
	1994	1993		1994	1993
Total .....	4.0	3.5	1.3	(X)	(X)
Short term rental, without drivers .....	4.7	4.2	1.5	3.0	2.9
Passenger cars .....	4.3	3.6	1.8	3.1	2.9
Trucks .....	13.3	12.7	2.0	11.3	10.9
Truck tractors .....	7.6	7.5	3.2	7.2	7.1
Truck trailers, full and semi .....	(S)	(S)	(S)	(S)	(S)
Utility trailers .....	4.6	3.7	3.6	6.0	5.3
Motor homes, travel trailers, and other recreational vehicles .....	(S)	(S)	(S)	(S)	(S)
Leasing (except finance leasing), without drivers .....	6.0	5.4	2.4	5.4	5.1
Passenger cars .....	5.1	6.8	5.4	6.1	7.6
Trucks .....	9.8	8.2	2.6	9.2	7.7
Truck tractors .....	9.7	9.6	3.2	9.0	8.9
Truck trailers, full and semi .....	18.8	14.7	5.5	18.2	14.3
Rental and leasing (except finance leasing) of all other equipment .....	(S)	(S)	(S)	(S)	(S)
Sales of fuels and merchandise .....	11.8	10.9	6.8	11.3	10.0
All other operating receipts .....	14.1	13.3	6.8	12.7	12.1

X Not applicable. S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only.

Table A-6.1. **Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1993 and 1994**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1994/1993
		1994	1993	
	<b>Motion Pictures</b>			
78	Motion pictures .....	2.2	2.8	2.4
781, 782	Motion picture production, distribution, and allied services ..	2.4	3.4	2.9
783	Motion picture theaters .....	4.6	3.0	2.2
784	Video tape rental .....	9.7	8.4	6.7
	<b>Amusement and Recreation Services</b>			
79	Amusement and recreation services .....	2.1	2.2	1.6
791	Dance studios, schools, and halls .....	6.8	7.1	3.2
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers .....	6.3	6.6	5.2
793	Bowling centers .....	5.3	5.8	4.3
794	Commercial sports .....	4.4	4.1	2.0
7941	Professional sports clubs and promoters .....	6.2	4.2	2.9
7948	Racing, including track operation .....	6.2	7.0	2.2
799	Miscellaneous amusement and recreation services .....	2.4	2.3	1.6
7991	Physical fitness facilities .....	5.5	5.5	1.9
7992	Public golf courses .....	10.5	12.0	3.7
7993	Coin-operated amusement devices .....	5.5	4.4	3.4
7996	Amusement parks .....	2.5	2.2	1.9
7997	Membership sports and recreation clubs .....	5.3	5.3	5.3



**Table A-6.2. Amusement Parks (SIC 7996)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1993 and 1994**

Sources of receipts	Receipts		Year-to-year ratio 1994/1993	Percent of total dollar volume	
	1994	1993		1994	1993
Total .....	2.5	2.2	1.9	(X)	(X)
Admissions .....	1.9	2.6	2.6	1.3	1.6
Sales of food, refreshments, and alcoholic beverages .....	2.9	2.9	2.6	1.7	1.9
Sales of other merchandise .....	4.9	5.3	1.8	3.5	4.7
All other .....	10.5	10.3	8.8	9.5	9.9

X Not applicable.

**Table A-7.1. Selected Health Services (SIC 80)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1993 and 1994**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1994/1993
		1994	1993	
80	Health services .....	1.6	1.4	0.8
801	Offices and clinics of doctors of medicine .....	2.7	2.4	1.5
802	Offices and clinics of dentists .....	2.5	2.2	0.8
803	Offices and clinics of doctors of osteopathy .....	5.5	4.4	2.0
804	Offices and clinics of other health practitioners .....	2.5	2.8	2.4
8041	Offices and clinics of chiropractors .....	3.5	5.8	3.7
8042	Offices and clinics of optometrists .....	4.5	3.3	2.2
8043	Offices and clinics of podiatrists .....	8.6	7.4	3.5
805	Nursing and personal care facilities .....	7.6	6.4	3.2
806	Hospitals .....	4.2	4.0	1.2
8062	General medical and surgical hospitals .....	5.1	4.7	1.4
8063	Psychiatric hospitals .....	9.9	10.0	4.1
8069	Specialty hospitals, except psychiatric .....	5.6	5.3	1.4
807	Medical and dental laboratories .....	3.6	3.8	2.3
8071	Medical laboratories .....	4.1	4.3	2.6
8072	Dental laboratories .....	5.3	4.9	1.4
808	Home health care services .....	4.3	4.2	2.9
809	Miscellaneous health and allied services, n.e.c .....	6.7	7.3	2.8
8092	Kidney dialysis centers .....	7.0	6.8	1.9
8093	Specialty outpatient facilities, n.e.c .....	8.3	9.4	4.5

**Table A-7.2. Selected Health Services (SIC 80 pt.)—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1993 and 1994**

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1994/1993	Expenses		Year-to-year ratio 1994/1993
		1994	1993		1994	1993	
80 pt.	Selected health services .....	3.8	3.6	1.2	3.3	3.2	0.7
801	Offices and clinics of doctors of medicine .....	4.2	4.9	0.9	3.5	4.0	0.8
805	Nursing and personal care facilities .....	5.3	5.3	1.5	5.0	5.1	1.4
806	Hospitals .....	4.4	4.2	1.4	3.9	3.7	0.8
8062	General medical and surgical hospitals .....	4.8	4.6	1.5	4.2	4.1	0.8
8063	Psychiatric hospitals .....	8.1	7.7	1.7	8.2	8.1	0.6
8069	Specialty hospitals, except psychiatric .....	6.2	5.8	0.9	6.3	5.7	1.0
808	Home health care services .....	4.9	4.7	3.3	4.8	4.5	3.5
809	Miscellaneous health and allied services, n.e.c .....	6.7	6.6	0.8	7.0	6.8	1.1
8092	Kidney dialysis centers .....	0.5	1.4	0.8	0.6	1.5	0.9
8093	Specialty outpatient facilities, n.e.c .....	8.3	8.7	1.1	8.7	8.9	1.6

Table A-7.3. Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Type of Service Performed: 1993 and 1994

Type of service	Doctors of medicine (SIC 8011)			Dentists (SIC 8021)			Doctors of osteopathy (SIC 8031)			Chiropractors (SIC 8041)			Optometrists (SIC 8042)			Podiatrists (SIC 8043)		
	Receipts		Year-to-year ratio 1994/1993	Receipts		Year-to-year ratio 1994/1993	Receipts		Year-to-year ratio 1994/1993	Receipts		Year-to-year ratio 1994/1993	Receipts		Year-to-year ratio 1994/1993	Receipts		Year-to-year ratio 1994/1993
	1994	1993		1994	1993		1994	1993		1994	1993		1994	1993		1994	1993	
	1994	1993	1994/1993	1994	1993	1994/1993	1994	1993	1994/1993	1994	1993	1994/1993	1994	1993	1994/1993	1994	1993	1994/1993
Total .....	2.9	2.5	1.6	2.6	2.3	0.8	6.1	4.9	2.2	3.8	6.4	4.1	4.9	3.5	2.4	9.4	8.1	3.8
Patient care and other medical professional services .....	2.9	2.5	1.5	2.7	2.3	1.4	5.9	4.7	1.9	4.2	6.6	4.0	5.4	5.3	3.0	9.6	8.4	3.7
Patient care services .....	2.6	2.5	1.7	2.6	2.4	1.4	6.3	4.8	2.7	4.1	6.4	3.9	5.4	5.2	3.1	10.0	8.9	3.8
Laboratory services .....	10.0	10.3	7.1	11.0	11.0	8.0	8.2	6.8	3.4	(S)	(S)	(S)	17.9	16.3	13.7	29.3	28.9	8.9
Inhouse laboratory services .....	11.3	11.6	8.5	13.6	13.9	8.1	10.1	9.8	3.6	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services .....	11.4	12.1	5.8	11.9	17.1	17.5	16.7	13.5	6.2	(S)	(S)	(S)	26.7	24.7	27.1	(S)	(S)	(S)
X-ray services .....	14.5	13.5	2.6	6.6	8.3	6.1	20.0	19.2	20.0	9.0	5.0	5.7	-	-	-	10.8	12.5	7.0
Other patient care services .....	2.6	2.7	1.7	2.9	2.5	1.5	6.7	6.0	2.6	4.7	7.3	4.4	6.0	4.8	3.5	10.3	8.9	4.2
Hospital inpatient services .....	5.1	5.8	2.8	(S)	(S)	(S)	11.7	10.2	7.8	(S)	(S)	(S)	(S)	(S)	(S)	19.5	21.0	15.9
Hospital outpatient services .....	9.2	9.2	3.2	(S)	(S)	(S)	12.2	14.5	13.4	(S)	(S)	(S)	(S)	(S)	(S)	12.9	12.2	6.2
Services delivered in doctor's office .....	3.9	3.9	2.4	2.9	2.5	1.5	6.9	6.3	4.1	5.1	5.8	3.3	5.9	4.5	4.2	11.1	9.4	4.7
Other services delivered (e.g. nursing homes, private homes, etc.) .....	10.0	15.5	12.5	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	13.1	16.1	8.9
Merchandise sales .....	15.8	14.6	7.6	(S)	(S)	(S)	(S)	(S)	(S)	15.0	14.8	14.4	6.7	5.1	2.6	18.9	19.9	6.3
Optical goods .....	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	6.7	5.1	2.6	-	-	-
Orthopedic appliances .....	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	14.2	11.6	13.7	(S)	(S)	(S)	19.0	19.3	8.7
Prescription drugs .....	19.7	18.0	8.9	(S)	(S)	(S)	(S)	(S)	(S)	-	-	-	(S)	(S)	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies .....	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	19.6	13.7	24.1	(S)	(S)	(S)	(S)	(S)	(S)

S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only. - Represents zero.

**Table A-7.4. Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Estimated Coefficients of Variation for the Percentages of Receipts for Taxable Employer Firms, by Type of Service Performed: 1993 and 1994**

Type of service	Doctors of medicine (SIC 8011)		Dentists (SIC 8021)		Doctors of osteopathy (SIC 8031)		Chiropractors (SIC 8041)		Optometrists (SIC 8042)		Podiatrists (SIC 8043)	
	1994	1993	1994	1993	1994	1993	1994	1993	1994	1993	1994	1993
	Receipts	Year-to-year ratio 1994/1993	Receipts	Year-to-year ratio 1994/1993	Receipts	Year-to-year ratio 1994/1993	Receipts	Year-to-year ratio 1994/1993	Receipts	Year-to-year ratio 1994/1993	Receipts	Year-to-year ratio 1994/1993
Total .....	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Patient care and other medical professional services .....	0.2	0.3	0.8	0.6	0.8	0.3	0.6	0.4	4.4	4.1	0.6	0.6
Patient care services .....	0.9	0.9	1.0	0.8	1.0	1.0	0.8	0.8	4.3	4.0	1.8	1.6
Laboratory services .....	9.5	10.2	10.9	10.2	6.7	6.1	(S)	(S)	19.7	15.7	27.8	26.5
Inhouse laboratory services .....	10.6	11.4	13.5	13.4	8.7	9.1	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services .....	11.6	12.3	11.8	16.3	16.2	13.4	(S)	(S)	29.3	23.9	(S)	(S)
X-ray services .....	13.6	12.9	7.0	8.8	19.6	22.0	8.5	8.5	-	-	9.5	9.2
Other patient care services .....	1.9	1.8	1.4	1.1	1.8	1.8	1.6	1.4	3.9	3.6	2.4	2.0
Hospital inpatient services .....	4.1	4.8	(S)	(S)	8.3	7.0	(S)	(S)	(S)	(S)	18.8	21.8
Hospital outpatient services .....	9.2	8.9	(S)	(S)	9.9	12.4	(S)	(S)	(S)	(S)	7.4	8.8
Services delivered in doctor's office .....	3.6	3.8	1.5	1.2	3.6	3.9	3.9	6.2	3.6	3.6	3.6	3.1
Other services delivered (e.g. nursing homes, private homes, etc.) .....	10.8	16.1	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	10.9	13.3
Merchandise sales .....	13.5	13.7	(S)	(S)	(S)	(S)	15.6	17.1	3.5	3.7	15.5	18.7
Optical goods .....	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	3.5	3.6	-	-
Orthopedic appliances .....	(S)	(S)	(S)	(S)	(S)	(S)	14.6	13.7	(S)	(S)	14.5	18.1
Prescription drugs .....	19.5	17.7	(S)	(S)	(S)	(S)	-	-	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies .....	(S)	(S)	(S)	(S)	(S)	(S)	19.6	14.5	(S)	(S)	(S)	(S)

X Not applicable. S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only. - Represents zero.

**Table A-7.5. Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1993 and 1994**

1987 SIC code	Type of source	Total		Medicare		Medicaid		Other Government		Private Insurance		Patient		Other	
		Receipts	Year-to-year ratio 1994/1993	Receipts	Year-to-year ratio 1994/1993	Receipts	Year-to-year ratio 1994/1993	Receipts	Year-to-year ratio 1994/1993	Receipts	Year-to-year ratio 1994/1993	Receipts	Year-to-year ratio 1994/1993	Receipts	Year-to-year ratio 1994/1993
		1994	1993	1994	1993	1994	1993	1994	1993	1994	1993	1994	1993	1994	1993
801	Offices and clinics of doctors of medicine .....	2.9	2.5	1.6	4.2	3.5	2.4	7.2	6.3	4.3	2.3	7.4	5.8	12.1	8.4
802	Offices and clinics of dentists .....	2.6	2.3	0.8	(S)	(S)	(S)	10.5	11.5	9.6	1.5	3.6	3.3	(S)	(S)
803	Offices and clinics of doctors of osteopathy .....	6.1	4.9	2.2	6.8	7.0	3.0	10.9	10.8	5.2	3.0	6.7	7.1	(S)	(S)
804	Offices and clinics of other health practitioners .....	3.2	3.5	2.9	5.2	5.2	3.7	9.5	10.0	5.0	4.6	4.6	4.4	2.9	13.0
8041	Offices and clinics of chiropractors .....	3.8	6.4	4.1	13.4	12.4	7.2	12.5	12.9	10.8	3.3	5.5	7.3	(S)	(S)
8042	Offices and clinics of optometrists .....	4.9	3.5	2.4	8.9	10.1	7.4	9.5	8.0	7.5	4.7	5.8	4.3	(S)	(S)
8043	Offices and clinics of podiatrists .....	9.4	8.1	3.8	8.5	7.7	5.1	20.7	16.2	11.3	5.3	13.3	8.9	(S)	(S)
805	Nursing and personal care facilities .....	7.8	6.5	3.3	8.2	8.3	4.6	10.3	8.3	5.5	5.2	9.3	8.6	10.5	11.2

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**Table A-7.6. Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Estimated Coefficients of Variation for Percentages of Total Receipts for Taxable Employer Firms, by Source: 1993 and 1994**

1987 SIC code	Kind of business	Medicare		Medicaid		Other government		Private insurance		Patient		Other	
		1994	1993	1994	1993	1994	1993	1994	1993	1994	1993	1994	1993
801	Offices and clinics of doctors of medicine . . . .	2.7	2.8	7.2	6.4	11.5	9.7	2.1	2.1	6.6	5.4	12.2	7.8
802	Offices and clinics of dentists . . . . .	(S)	(S)	10.4	11.6	(S)	(S)	1.9	1.6	1.8	2.0	(S)	(S)
803	Offices and clinics of doctors of osteopathy . .	3.8	4.7	7.4	7.7	12.6	15.1	3.0	3.9	4.8	6.7	(S)	(S)
804	Offices and clinics of other health practitioners . . . .	4.6	4.9	9.1	9.8	(S)	(S)	3.8	4.3	3.0	3.2	13.5	19.6
8041	Offices and clinics of chiropractors . . . . .	13.6	12.0	14.4	14.5	(S)	(S)	3.6	6.4	4.3	4.6	(S)	(S)
8042	Offices and clinics of optometrists . . . . .	8.7	9.8	9.3	6.7	(S)	(S)	5.9	7.6	2.8	3.0	(S)	(S)
8043	Offices and clinics of podiatrists . . . . .	6.1	6.8	19.5	17.7	(S)	(S)	4.3	4.9	7.4	4.0	(S)	(S)
805	Nursing and personal care facilities . . . . .	4.5	5.6	3.9	3.5	15.1	13.6	9.0	8.5	7.3	6.7	11.5	12.0

S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only.

**Table A-8.1. Social Services (SIC 83)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms: 1993 and 1994**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1994/1993
		1994	1993	
83	Social services . . . . .	2.7	2.6	1.4
8331	Job training and vocational rehabilitation services . . . . .	8.0	6.5	3.2
8351	Child day care services . . . . .	2.2	2.2	0.8
8361	Residential care . . . . .	7.0	7.1	2.1

Table A-8.2. **Social Services (SIC 83)—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1993 and 1994**

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1994/1993	Expenses		Year-to-year ratio 1994/1993
		1994	1993		1994	1993	
83	Social services .....	4.3	4.0	1.7	3.2	3.6	1.6
8322	Individual and family social services .....	5.6	4.7	4.1	4.8	4.1	3.9
8331	Job training and vocational rehabilitation services .....	3.2	3.2	1.7	3.0	2.8	2.0
8351	Child day care services .....	7.6	7.9	2.0	6.7	6.5	2.1
8361	Residential care .....	5.1	5.2	1.7	5.3	5.6	1.8





## Appendix B. Explanatory Material

### Definition of Terms

**Receipts.** (Basic dollar volume measure for service firms subject to Federal income tax.) Charges or billings to customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1994 whether or not payment was received in 1994. Health practitioners and firms providing legal services reported payments received in 1994 regardless of when services were rendered. Receipts do not include nonoperating income from interest, investments, gifts, loans, contributions, or grants. Receipts also exclude sales taxes or other taxes (occupancy, admissions, etc.) collected from customers and forwarded directly to a local, State, or Federal tax agency and receipts of establishments whose primary activity is other than service (e.g. manufacturing, wholesale, or retail establishments). They do, however, include receipts other than from services rendered (e.g. sales of merchandise) by establishments primarily engaged in performing services and classified in the service industries.

**Revenue.** (Basic dollar volume measure for firms exempt from Federal income tax.) Charges or billings to customers or clients for services rendered and merchandise sold during 1994 whether or not payment was received in 1994. Also included are income from interest, dividends, contributions, gifts and grants, rents, royalties, dues and assessments from members and affiliates, and net receipts from fundraising activities. Receipts from taxable business activities, as well as tax-exempt activities, are included. Revenue does not include sales taxes or other taxes (occupancy, admissions, etc.) collected by the organization from customers or clients and paid directly to local, State, or Federal income tax agencies; income from the sale of real estate, investments, or other assets; or amounts transferred to operating funds from capital or reserve funds. Firms providing legal services reported payments received in 1994 regardless of when services were rendered.

**Total Expenses.** (Basic dollar volume measure of expenses for firms exempt from Federal income tax.) Costs incurred during 1994 whether or not payments were made in 1994. Total expenses include annual payroll; employee benefits, interest, and rent expenses; supplies used for operating; cost of merchandise sold; and other expenses allocated to operations during the year. Also included are contracted or purchased services; fees paid to other organizations for fundraising; depreciation expenses; and expenses of locations providing support services (e.g., repair services,

administrative services, etc.) for service establishments. Total expenses do not include outlays for the purchase of real estate (land and buildings); for construction; for additions, major alterations, and improvements to existing facilities; all other capital expenditures; funds invested; income taxes; assessments (dues) paid to the parent or other chapters of the same organization. Firms engaged in raising funds exclude funds which are transferred to charities or other organizations.

**Federal Income Tax Status.** For selected kinds of business, firms were tabulated according to their tax status. Firms and organizations in these kinds of business were classified on the basis of their response to the tax status inquiry on the questionnaire. Those that indicated all or part of their income was exempt from Federal income tax under provision of Section 501 or 521 of the Internal Revenue Service (IRS) code were classified as tax-exempt. Firms indicating no such exemption were classified as taxable. For firms that did not respond, the tax status classification was based upon administrative records. (Firms and organizations in all other kinds of business were by definition considered subject to Federal income tax.)

**Establishment.** A single physical location where business is conducted.

**Firm.** A business organization or entity consisting of one or more domestic establishments/locations under common ownership or control.

**Taxes.** Sales, amusement, occupancy, and other taxes collected directly from customers and paid directly to a local, State, or Federal tax agency.

### Arrangement of Passenger Transportation (SIC 472)

**Expenses.** Costs incurred during 1994 whether or not payment was received in 1994. Interest on loans, sales taxes, and other taxes collected from customers and paid to a taxing authority are excluded.

**Annual payroll.** All salaries, wages, commissions, bonuses, and allowances for vacation, holiday, and sick leave paid to employees in 1994. Corporations include amounts paid to officers and executives; unincorporated businesses do not

include payments to proprietors or partners. Annual payroll is reported before employee deductions for Social Security, withholding taxes, insurance, union dues, etc.

*Employer contributions for Social Security and other supplemental labor benefits.* The employer's cost for all legally required and voluntary employee fringe benefit programs, including employer's Social Security contributions, unemployment compensation, worker's life and health insurance premiums, pension plans, stock purchases for employees, etc.

*Lease and rental payments.* Payments made to other companies for the rental or leasing of buildings, structures, offices, and machinery and equipment. Payments made to a parent company or organization, or any of its subsidiaries, for use of assets owned by them; and installment payments for assets obtained through capital lease agreements are excluded.

*Advertising and promotion.* Amounts paid to other firms for the purchase of advertising and promotion.

*Taxes and licenses.* Payments made to Federal, State, and local governments for licenses and taxes, including real estate and personal property taxes.

*Cost of utilities.* Amounts paid for the purchase of electricity from others, or for the purchase of fuels for heating, power, or generating electricity. Also included are amounts paid for water, sewer, refuse removal, and other purchase utilities.

*Depreciation.* Includes depreciation and amortization charges against depreciable assets owned and used by a company, assets and improvements owned within leaseholds, and assets obtained through capital lease agreements. Excluded are accumulated depreciation and amortization charges against intangible assets (goodwill, patents, copy-rights, etc.).

*Cost of purchased office supplies.* Amounts paid for the purchase of office supplies, stationery, and postage for purposes other than resale.

*Cost of purchased repair services.* Payments made for the purchase of repair services such as repairs to buildings, structures, offices, and their integral parts (elevators, etc.), and machinery and equipment.

*Other expenses.* Includes all other operating expenses not listed above, including losses by damage or theft not covered by insurance, bad debt losses, etc.

## **Equipment Rental and Leasing (SIC 735)**

### **Sources of receipts**

*Electronic equipment, except computer and medical equipment.* Includes receipts from the rental of video cassette recorders and players, and from office machines, except computers and data processing equipment.

*Repair and maintenance.* Includes labor charges and repair parts installed.

*Sales of merchandise.* Excludes the sale of used equipment.

*All other sources.* Includes all other receipts such as miscellaneous receipts from rental and leasing, e.g. computer and data processing equipment, airplanes (without pilots), video tapes and disks, automobiles and other automotive equipment (without drivers), etc. Also includes the receipts from the fair sales value of merchandise marketed in 1994 under capital, finance, or full-payout leases.

## **Temporary Help Supply Services (SIC 7363)**

Supplying temporary help (excluding agricultural) on a contract basis to other businesses.

### **Types of temporary help**

*Office support.* Includes secretaries, typists, word processors, clerks, bookkeepers, and other office support personnel.

*Medical.* Includes technicians, nurses, hospital staff, and home health care.

*Industrial and construction.* Includes laborers (skilled and unskilled), drivers and warehousemen, security guards, janitors, and cleaning personnel.

*Technical and professional.* Includes engineers, accountants, programmers, data processors, sales and marketing personnel, and other technical and professional personnel (except medical).

## **Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)**

### **Sources of receipts**

*Computer integrated systems.* Includes receipts from developing or modifying computer software and packaging the software ("bundling") with purchased computer hardware to create and market an integrated system for specific application. Receipts are included only if the firm develops or modifies computer software, markets purchased computer hardware, and is involved in all phases of systems development from design through installation.

*Information retrieval services.* Includes receipts from providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of

subjects and is taken from other primary sources. Receipts from collecting data bases from primary sources and reformatting or editing them for distribution through information retrieval services are reported under "other computer services".

*Computer processing and data preparation services.* Includes receipts from providing computer processing and data preparation services. The service may consist of complete processing and preparation of reports from data supplied by the customer or a specialized service, such as data entry or making data processing equipment available on an hourly or timesharing basis.

*Computer facilities management services.* Includes receipts from providing onsite management and operation of computer and data processing facilities, on a contract or fee basis.

*Computer rental and leasing.* Includes receipts from the rental and leasing of computer and data processing equipment. Maintenance is included here when part of the lease agreement.

*Computer consulting.* Includes receipts from consulting and planning for computer and data processing systems, except when part of programming services.

*Other computer services.* Includes receipts from providing all other computer services, such as data base development; disk and diskette conversion; diskette or tape recertification; etc.

*All other receipts.* Includes receipts from sales of merchandise and equipment, such as computers and peripheral equipment, and prepackaged software sales (resales). Also includes the percentage of receipts from the fair sales value of merchandise marketed in 1994 under capital, finance, or full-payout leases.

## **Automotive Rental and Leasing, Without Drivers (SIC 751)**

### **Sources of receipts**

*Short-term rental without drivers.* Includes passenger cars, trucks, truck tractors, truck trailers (full and semi), utility trailers, and recreational vehicles.

*Leasing (except finance leasing) without drivers.* Includes passenger cars, trucks, truck tractors, and truck trailers (full and semi).

*All other receipts.* Includes receipts from the fair sales value of merchandise marketed in 1994 under capital, finance, or full-payout leases.

## **Amusement Parks (SIC 7996)**

### **Sources of receipts**

*Admissions.* Includes receipts from the sale of general or specific exhibit admissions, exclusive of any State and local admission taxes. Includes season ticket sales.

*Sales of food, refreshments, and alcoholic beverages.* Includes receipts from the sale of food, candy, refreshments, etc., excluding all sales taxes. Does not include sales made by operators of concessions, nor the firm's share of receipts from vending machines operated by others.

## **Offices and Clinics of Health Practitioners and Nursing and Personal Care Facilities (SIC's 801, 802, 803, 804, and 805)**

### **Sources of receipts/revenue**

*Government reimbursement for patient services.* Includes government reimbursement for patient services (Medicare, Medicaid, and other government programs including veterans' programs).

*Private insurance carriers.* Includes private insurance and medical service plans (Blue Cross/Blue Shield, group hospital plans, etc).

*Patient.* Includes payments to nursing and personal care facilities from patients, including any Social Security assigned from those patients.

*All other sources.* Includes all other government operating subsidies, matching funds, and government contracts. Tax-exempt firms include revenue from interest, dividends, gross contributions and grants, rents, and royalties.

## **Management Services and Public Relations (SIC 874)**

### **Sources of receipts/revenue**

*Construction management.* Includes fees received as agents for owners of construction projects.

*Facilities support management services.* Includes receipts from furnishing personnel to perform a range of services in support of the operations of other firms or in providing a number of different continuing services on a contract or fee basis within another location.



*Other management and administrative services, including management of businesses owned by others.* Includes receipts from management or administration of businesses owned by others (providing management personnel only). Receipts from management and operation of customers' facilities (i.e., operating staff and management personnel provided) are included in "all other sources."

*Management consulting, including operations research.* Includes consulting fees received for assisting management in the analysis and solution of operating and technical as well as management problems, and for management "engineering." Also includes receipts from systems design and operations research (not primarily computer related).

## Sample Design

The Service Annual Survey (SAS) sample is a probability sample, selected from employers contained on the Census Bureau's Standard Statistical Establishment List (SSEL). The SSEL includes all employer businesses that make social security payments for employees under the Federal Insurance Contributions Act (FICA). The list sample is updated quarterly to account for new employer businesses (births) and employers which go out of business (deaths).

We previously used an area sample to account for recent employer births and nonemployers for most industries covered by the SAS. Effective with the 1993 survey, we dropped the area sample component from SAS. To lessen the impact this change had on our employer estimates, we modified our birth processing methodology to represent more businesses through the sample selected from the SSEL. The new process is described in the Sampling for New Businesses (Birth) Section. We derived factors from the 1992 Census of Service Industries to account for the nonemployers.

**Initial Sampling.** The sample was originally drawn from establishments on the SSEL as of December 31, 1989. The initial SSEL consisted of two lists. One list was composed of all Employer Identification (EIN) numbers (assigned in connection with FICA) with reported payroll for at least one quarter of 1989. The second list consisted of all establishments of known multiestablishment companies as of December 31, 1989. These lists contained information on receipts or revenue, payroll, employment, name and address, kind-of-business classification, etc.

Before the sampling frame was available, a study was made of the universe of service businesses using files from the 1987 Census of Service Industries and the 1988 SSEL. This study determined the stratification of the sampling units based on 1987 receipts and kind of business. For selected kinds of business, separate stratum boundaries were determined for tax-exempt firms based on revenue, rather than receipts. The study also determined the optimal

allocation of the sample necessary to meet specified sampling variability objectives for receipts (revenue) of different kind-of-business groups. The primary stratum boundary determined in the study was the certainty cutoff to be used for each kind of business. The cutoff was particularly important since it also determined the type of sampling unit.

The sampling units consisted of both companies and EIN's. If a company had total service receipts/revenue (on a 1987 basis) above the corresponding cutoff for its major kind of business or total receipts/revenue for any minor kind of business above the corresponding cutoff for the minor kind of business, the company was selected into the sample with certainty (i.e., probability = 1.0). The company, which might consist of many EIN's, was then the sampling unit; therefore, any new establishments that the company might acquire, even if under new or different EIN's, were in the sample with certainty. The EIN was the sampling unit for all single establishment companies, whether or not selected with certainty. All multiestablishment service companies not selected with certainty were treated on an EIN basis; that is, the EIN was the sampling unit. The EIN's were then stratified according to their major kind of business and their estimated receipts/revenue (on a 1987 basis). Within each stratum, a simple random sample of EIN's was selected. The sampling rates for these EIN's varied between 1 in 1.5 and 1 in 250.

## Sampling for New Businesses (Births)

For all EIN "births" after the initial selection, a two-phase selection procedure is used. EIN births are new EIN's recently assigned by the IRS and on the latest available IRS mailing list for FICA taxpayers. In the first phase, births are arranged by kind of business and size (expected employment or quarterly payroll). A relatively large sample is drawn and canvassed in order to obtain a more reliable measure of size (receipts in two recent months) and correct kind-of-business code or a more detailed kind-of-business code, if needed.

Using this more reliable information, the births selected in phase one are subjected to probability proportional-to-size sampling with overall probabilities equivalent to those used in drawing the initial sample from the 1989 SSEL. Because of the lag in identifying births and the time needed to accomplish the two-phase birth selection procedure, births are actually added to the sample approximately 9 months after they began operation. The birth selection procedure is carried out quarterly.

The EIN births that are selected in the quarterly birth selection procedure in early November of the annual survey year are included in the main mailing of the annual survey questionnaires early in the following year.

To account for all EIN births in the annual survey year, and specifically to account for the coverage lag in the quarterly birth selection procedure, we add EIN births that



are selected in the quarterly birth selection procedure in the following year. We mail annual survey forms to these births in June and August to supplement the main survey mailing. We impute for the selected births that do not report.

Selected EIN's that were reactivated in the quarterly processing, that were not included in the main mailing in January, and that had payroll in the annual survey year are treated in a similar manner to the EIN births.

To be eligible for the sample canvass and tabulation, a service business must meet both of the following requirements:

- a. It must be on the latest available IRS mailing list for FICA taxpayers from the previous quarter.
- b. It must have been selected from either the SSEL or the file of employer births.

In the case of businesses that were selected into the sample with certainty, the first requirement is changed. These sampling units are not dropped from canvass and tabulation if they are no longer on the IRS mailing list. Rather, these businesses are contacted and, if there are successor businesses, they are added to the survey.

### **Estimation of Receipts (Revenue)**

Annual estimates from the Service Annual Survey are based upon the summation of weighted data reported by the sampling units in the survey. The assigned weight of a sampling unit is the inverse of its probability of selection (i.e., the reciprocal of its sampling rate).



## Appendix C.

# Kind-of-Business Classifications

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Selected services included in this report are classified in accordance with the 1987 edition of the Standard Industrial Classification (SIC) Manual, issued by the Office of Management and Budget for purposes of providing a standard for the classification and presentation of data by all Federal agencies. Each establishment, firm, or organization is classified according to the major service (determined by volume of receipts) it provides. Except for hospitals, establishments, firms, and organizations owned and operated by Federal, State, or local governments are excluded. The following is a description of each kind-of-business classification presented in this report.

### **ARRANGEMENT OF PASSENGER TRANSPORTATION (SIC 472)**

Establishments primarily engaged in furnishing travel information, acting as agents in arranging tours and transportation for passengers, or acting as independent ticket agencies for transportation establishments.

### **TRAVEL AGENCIES (SIC 4724)**

Establishments primarily engaged in furnishing travel information and acting as agents in arranging tours, transportation, rental of cars, and lodging for travelers.

### **TOUR OPERATORS (SIC 4725)**

Establishments primarily engaged in arranging and assembling tours for sale through travel agents. Tour operators primarily engaged in selling their own tours directly to travelers are also included in this industry.

### **REAL ESTATE AGENTS AND MANAGERS (SIC 6531)**

Establishments primarily engaged in renting, buying, selling, managing, and appraising real estate for others.

### **HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES (SIC 70)**

This major group includes commercial and noncommercial establishments engaged in furnishing lodging, or lodging and meals, and camping space and camping facilities.

### **Hotels and Motels (SIC 7011)**

Commercial establishments, known to the public as hotels, motor hotels, motels, or tourist courts, primarily engaged in providing lodging, or lodging and meals, for the general public. Hotels which are operated by membership organizations and open to the general public are included in this industry.

### **Camps and Recreational Vehicle Parks (SIC 703)**

Establishments primarily engaged in operating sporting and recreational camps, such as boys' and girls' camps, and fishing and hunting camps. This industry includes establishments that provide overnight or short-term sites for recreational vehicles, trailers, campers, or tents.

### **Organization Hotels and Lodging Houses, on Membership Basis (SIC 7041)**

Lodging houses and hotels operated by membership organizations for the benefit of their constituents and not open to the general public.

### **PERSONAL SERVICES (SIC 72)**

This major group includes establishments primarily engaged in providing services generally to individuals, such as laundries, dry-cleaning plants, portrait photographic studios, and beauty and barber shops. Included are establishments operating as industrial laundries and those primarily engaged in providing linen supply services to commercial and business establishments.

### **Laundry, Cleaning, and Garment Services (SIC 721)**

Establishments primarily engaged in providing a wide variety of laundry and cleaning services including power and hand laundries, coin-operated laundries, dry-cleaning and dyeing plants, rug cleaning, and linen supply and diaper services.

### **Power Laundries, Family and Commercial (SIC 7211)**

Establishments primarily engaged in operating mechanical laundries with steam or other power.

**Linen Supply (SIC 7213)**

Establishments primarily engaged in supplying to commercial establishments or household users, on a rental basis, such laundered items as uniforms, gowns, and coats of the type used by doctors, nurses, barbers, beauticians, and waitresses; and table linens, bed linens, towels and toweling, and similar items. Establishments included in this industry may or may not operate their own laundry facilities.

**Coin-Operated Laundries and Dry-Cleaning (SIC 7215)**

Establishments primarily engaged in the operation of coin-operated or similar self-service laundry and dry-cleaning equipment for use on the premises, or in apartments, dormitories, and similar locations.

**Dry-Cleaning Plants, Except Rug Cleaning (SIC 7216)**

Establishments primarily engaged in dry-cleaning or dyeing apparel and household fabrics other than rugs.

**Carpet and Upholstery Cleaning (SIC 7217)**

Establishments primarily engaged in cleaning carpets and upholstered furniture at a plant or on customers' premises.

**Industrial Launderers (SIC 7218)**

Establishments primarily engaged in supplying laundered or dry-cleaned industrial work uniforms and related work clothing, such as protective apparel (flame and heat resistant) and clean room apparel; laundered mats and rugs; dust control items, such as treated mops, rugs, mats, dust tool covers, and cloths; laundered wiping towels; and other selected items to industrial, commercial, and government users. These items may belong to the industrial launderer and be supplied to users on a rental basis, or they may be the customers' own goods. Establishments included in this industry may or may not operate their own laundry or dry-cleaning facilities.

**Photographic Studios, Portrait (SIC 7221)**

Establishments primarily engaged in still or video portrait photography for the general public.

**Beauty Shops (SIC 7231)**

Establishments primarily engaged in furnishing beauty or hairdressing services. This industry also includes combination beauty and barber shops, as well as hairdressing shops serving both male and female clientele. Beauty and cosmetology schools are included in this industry.

**Barber Shops (SIC 7241)**

Establishments primarily engaged in furnishing barber and men's hair styling services. Barber colleges are included in this industry.

**Funeral Service and Crematories (SIC 7261)**

Establishments primarily engaged in preparing the dead for burial, conducting funerals, and cremating the dead.

**Tax Return Preparation Services (SIC 7291)**

Establishments primarily engaged in providing tax return preparation services without also providing accounting, auditing, or bookkeeping services.

**BUSINESS SERVICES (SIC 73)**

This major group includes establishments primarily engaged in rendering services, not elsewhere classified, to business establishments on a contract or fee basis, such as advertising, credit reporting, collection of claims, mailing, reproduction, stenographic, news syndicates, computer programming, photocopying, duplicating, data processing, services to buildings, and help supply services.

**Advertising (SIC 731)**

Establishments primarily engaged in providing advertising services, such as advertising agencies; outdoor advertising services; radio, television, and publishers' advertising representatives; advertising research services; aerial advertising; and circular and handbill distribution.

**Advertising Agencies (SIC 7311)**

Establishments primarily engaged in preparing advertising (writing copy, artwork, graphics, and other creative work) and placing such advertising in periodicals, newspapers, radio and television, or other advertising media for clients on a contract or fee basis.

### **Consumer Credit Reporting Agencies, Mercantile Reporting Agencies, and Adjustment and Collection Agencies (SIC 732)**

Establishments primarily engaged in the collection or adjustment of claims, other than insurance; or in providing mercantile and consumer credit reporting services.

### **Mailing, Reproduction, Commercial Art and Photography, and Stenographic Services (SIC 733)**

Establishing primarily engaged in furnishing direct mail advertising services; compiling and selling mailing lists; blueprinting and photocopying services; commercial photography, commercial art and graphics services; and stenographic and reproduction services.

### **Direct Mail Advertising Services (SIC 7331)**

Establishing primarily engaged in furnishing services for direct mail advertising, such as creating, producing, and mailing of direct mail advertising. This industry includes establishments primarily engaged in compiling and selling mailing lists.

### **Commercial Art and Graphic Design (SIC 7336)**

Establishments primarily engaged in providing commercial art or graphic design services for advertising agencies, publishers, and other business and industrial users.

### **Disinfecting and Pest Control Services (SIC 7342)**

Establishments primarily engaged in disinfecting dwellings and other buildings, and in termite, insect, rodent, and other pest control, generally in dwellings or other buildings.

### **Building Cleaning and Maintenance Services, Not Elsewhere Classified (SIC 7349)**

Establishments primarily engaged in furnishing building cleaning and maintenance services, not elsewhere classified, such as window cleaning, janitorial service, floor waxing, and office cleaning.

### **Medical Equipment Rental and Leasing (SIC 7352)**

Establishments primarily engaged in renting or leasing (except finance leasing) medical equipment. Establishments of this industry may also sell medical supplies.

### **Heavy Construction Equipment Rental and Leasing (SIC 7353)**

Establishments primarily engaged in renting or leasing (except finance leasing) heavy equipment, with or without operators.

### **Equipment Rental and Leasing, Not Elsewhere Classified (SIC 7359)**

Establishments primarily engaged in renting or leasing (except finance leasing) equipment, not elsewhere classified.

### **Employment Agencies (SIC 7361)**

Establishments primarily engaged in providing employment services, except theatrical employment agencies and motion picture casting bureaus, by assisting either employers or those seeking employment.

### **Help Supply Services (SIC 7363)**

Establishments primarily engaged in supplying temporary or continuing help on a contract or fee basis. The help supplied is always on the payroll of the supplying establishments, but is under the direct or general supervision of the business to whom the help is furnished. Establishments that provide both management and staff to operate a business are classified according to the type of activity of the business.

### **Computer Programming Services (SIC 7371)**

Establishments primarily engaged in providing computer programming services on a contract or fee basis. Establishments of this industry perform a variety of additional services, such as computer software design and analysis; modifications of custom software; and training in the use of custom software.

### **Prepackaged Software (SIC 7372)**

Establishments primarily engaged in the design, development, and production of prepackaged computer software. Important products of this industry include operating, utility, and applications programs. Establishments of this industry may also provide services such as preparation of software documentation for the user; installation of software for the user; and training the user in the use of the software.

### **Computer Integrated Systems Design (SIC 7373)**

Establishments primarily engaged in developing or modifying computer software and packaging or bundling the software with purchased computer hardware (computers



and computer peripheral equipment) to create and market an integrated system for specific application. Establishments in this industry must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of systems development from design through installation.

### **Computer Processing and Data Preparation and Processing Services (SIC 7374)**

Establishments primarily engaged in providing computer processing and data preparation services. The service may consist of complete processing and preparation of reports from data supplied by the customer or a specialized service, such as data entry or making data processing equipment available on an hourly or time-sharing basis.

### **Information Retrieval Services (SIC 7375)**

Establishments primarily engaged in providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and is taken from other primary sources. Establishments primarily engaged in performing activities, such as credit reporting, direct mail advertising, stock quotation services, etc., and who also create data bases are classified according to their primary activity.

### **Computer Facilities Management Services (SIC 7376)**

Establishments primarily engaged in providing on-site management and operation of computer and data processing facilities on a contract or fee basis.

### **Computer Rental and Leasing (SIC 7377)**

Establishments primarily engaged in renting or leasing computers and related data processing equipment on the customers' site, whether or not also providing maintenance or support services.

### **Computer Maintenance and Repair (SIC 7378)**

Establishments primarily engaged in the maintenance and repair of computers and computer peripheral equipment.

### **Computer Related Services, Not Elsewhere Classified (SIC 7379)**

Establishments primarily engaged in supplying computer related services, not elsewhere classified. Computer consultants operating on a contract or fee basis are classified in this industry.

### **Miscellaneous Business Services (SIC 738)**

Establishments primarily engaged in providing detective, guard, and armored car services; monitoring and maintaining security systems devices; furnishing news, pictures, and features and in supplying newspaper services to newspapers and periodicals; in developing film and in making photographic prints and enlargements; and furnishing business services not elsewhere classified, such as bondspersons, drafting services, and lecture bureaus, notaries public, sign painting, and auctioneering services.

### **Detective, Guard, and Armored Car Services (SIC 7381)**

Establishments primarily engaged in providing detective, guard, and armored car services.

### **Security Systems Services (SIC 7382)**

Establishments primarily engaged in monitoring and maintaining security systems devices, such as burglar and fire alarms. Establishments of this industry may sell or lease and install the security systems, which they monitor and maintain.

### **Photofinishing Laboratories (SIC 7384)**

Establishments primarily engaged in developing film and in making photographic prints and enlargements for the trade or for the general public.

### **AUTOMOTIVE REPAIR, SERVICES, AND PARKING (SIC 75)**

This major group includes establishments primarily engaged in furnishing automotive repair, rental, leasing, and parking services to the general public.

### **Automotive Rental and Leasing, Without Drivers (SIC 751)**

Establishments primarily engaged in the short-term rental or extended-term leasing (with or without maintenance) of passenger cars, trucks, truck tractors, or semitrailers without drivers. Included in this industry are establishments primarily engaged in daily or extended-term rental of utility trailers and recreational vehicles.

### **Truck Rental and Leasing, Without Drivers (SIC 7513)**

Establishments primarily engaged in the short-term rental or extended-term leasing (with or without maintenance) of trucks, truck tractors, or semitrailers without drivers.

**Passenger Car Rental (SIC 7514)**

Establishments primarily engaged in the short-term rental of passenger cars without drivers.

**Automobile Parking (SIC 7521)**

Establishments primarily engaged in the temporary parking of automobiles, usually on an hourly, daily, or monthly contract or fee basis.

**Automotive Repair Shops (SIC 753)**

Establishments primarily engaged in general and specialized repair of automotive vehicles, including tops and bodies, tire retreading and recapping, paint shops, engine repair, and other specialized automobile repairs.

**Top, Body, and Upholstery Repair Shops and Paint Shops (SIC 7532)**

Establishments primarily engaged in the repair of automotive tops, bodies, and interiors, or automotive painting and refinishing. Included in this industry are establishments primarily engaged in customizing automobiles, trucks, and vans except on a factory basis.

**Automotive Exhaust System Repair Shops (SIC 7533)**

Establishments primarily engaged in the installation, repair, or sale and installation of automotive exhaust systems. The sale of mufflers, tailpipes, and catalytic converters is considered to be incidental to the installation of these products.

**Tire Retreading and Repair Shops (SIC 7534)**

Establishments primarily engaged in repairing and retreading automotive tires. Establishments classified here may either retread customers' tires or retread tires for sale or exchange to the user or the trade.

**Automotive Glass Replacement Shops (SIC 7536)**

Establishments primarily engaged in the installation, repair, or sales and installation of automotive glass. The sale of the glass is considered incidental to the replacement.

**Automotive Transmission Repair Shops (SIC 7537)**

Establishments primarily engaged in the installation, repair, or sales and installation of automotive transmissions. The sale of transmissions and related parts is considered incidental to the installation or repair of these products.

**General Automotive Repair Shops (SIC 7538)**

Establishments primarily engaged in general automotive repair.

**Automotive Repair Shops, Not Elsewhere Classified (SIC 7539)**

Establishments primarily engaged in specialized automotive repair, not elsewhere classified, such as full service (carburetor repair), brake relining, front end and wheel alignment, and radiator repair.

**Automotive Services, Except Repair (SIC 754)**

Establishments primarily engaged in washing, waxing, and polishing motor vehicles, or in furnishing facilities for the self-service washing of motor vehicles; and furnishing automotive services, except repair and carwashes, such as emission testing, inspection services, lubricating or rustproofing services, and towing services.

**Carwashes (SIC 7542)**

Establishments primarily engaged in washing, waxing, and polishing motor vehicles, or in furnishing facilities for the self-service washing of motor vehicles.

**MISCELLANEOUS REPAIR SERVICES (SIC 76)**

This major group includes establishments engaged in miscellaneous repair services. Among the kinds of business included are electrical repair shops, including refrigerator, radio, and television repair; watch, clock, and jewelry repair; reupholstery and furniture repair; welding repair; and armature rewinding.

**Electrical Repair Shops (SIC 762)**

Establishments primarily engaged in radio and television repair, refrigeration and air-conditioning service and repair, and other electrical and electronic repair such as electrical household appliance repair, and electrical and electronic equipment repair.

## **Radio and Television Repair Shops (SIC 7622)**

Establishments primarily engaged in repairing radios, televisions, phonographs, stereo equipment, and tape recorders. Included are establishments engaged in installing and repairing television, amateur, and citizens' band antennas; or in installing and servicing radio transmitting and receiving equipment in homes, offices, boats, automobiles, or other vehicles.

## **Armature Rewinding Shops (SIC 7694)**

Establishments primarily engaged in rewinding armatures and rebuilding or repairing electric motors. Establishments classified here may either repair customers' equipment, or repair or rebuild for sale or exchange to users or the trade.

## **MOTION PICTURES (SIC 78)**

This major group includes establishments producing and distributing motion pictures, exhibiting motion pictures in commercially operated theaters, and furnishing services to the motion picture industry. The term motion pictures, as used in this major group, includes similar productions for television or other media using film, tape, or other means.

### **Motion Picture Production, Distribution and Allied Services (SIC 781, 782)**

Establishments primarily engaged in the production and/or distribution of theatrical and nontheatrical motion pictures and video tapes for exhibition or sale, including educational, industrial, and religious films; or engaged in services allied to the production or distribution of the films.

### **Motion Picture Theaters (SIC 783)**

Establishments commercially operated as conventional or "four wall" theaters primarily engaged in the indoor exhibition of motion pictures; and commercially operated theaters, commonly known as drive-ins, primarily engaged in the outdoor exhibition of motion pictures.

### **Video Tape Rental (SIC 7841)**

Establishments primarily engaged in renting recorded video tapes and disks to the general public for personal or household use.

## **AMUSEMENT AND RECREATION SERVICES (SIC 79)**

This major group includes establishments engaged in providing amusement or entertainment services on payment of a fee or admission charge, except motion picture theaters.

## **Theatrical Producers (Except Motion Picture), Bands, Orchestras, and Entertainers (SIC 792)**

Establishments primarily engaged in providing live theatrical presentations, such as road companies and summer theaters; producers of live and taped radio programs and live television programs; and bands, orchestras, and entertainers.

## **Bowling Centers (SIC 7933)**

Establishments known to the public as bowling centers or lanes.

## **Professional Sports Clubs and Promoters (SIC 7941)**

Establishments primarily engaged in operating and promoting professional and semiprofessional athletic clubs; promoting athletic events, including amateur; and managing individual professional athletes. Stadiums and athletic fields are included only if the operator is actually engaged in the promotion of athletic events.

## **Racing, Including Track Operations (SIC 7948)**

Promoters and participants in racing activities, including racetrack operators, operators of racing stables, jockeys, racehorse trainers, and race car owners and operators.

## **Physical Fitness Facilities (SIC 7991)**

Establishments primarily engaged in operating reducing and other health clubs, spas, and similar facilities featuring exercise and other active physical fitness conditioning, whether or not on a membership basis. Included in this industry are establishments providing aerobic dance and exercise classes.

## **Public Golf Courses (SIC 7992)**

Establishments primarily engaged in the operation of golf courses open to the general public on a contract or fee basis.

### **Coin-Operated Amusement Devices (SIC 7993)**

Establishments primarily engaged in operating coin-operated amusement devices, either in their own or in other places of business. Such amusement devices include juke boxes, pinball machines, mechanical games, slot machines, and similar types of amusement equipment. Amusement (including video game) arcades and parlors are also included in this industry.



## **Amusement Parks (SIC 7996)**

Establishments of the type known as amusement parks and kiddie parks which group together and operate in whole or in part a number of attractions, such as mechanical rides, amusement devices, refreshment stands, and picnic grounds.

## **Membership Sports and Recreation Clubs (SIC 7997)**

Sports and recreation clubs which are restricted to use by members and their guests. Country, golf, tennis, yacht, and amateur sports and recreation clubs are included in this industry.

## **HEALTH SERVICES (SIC 80)**

This major group includes establishments primarily engaged in furnishing medical, surgical, and other health services to persons. Establishments of associations or groups, such as Health Maintenance Organizations (HMO's), primarily engaged in providing medical or other health services to members are included, but those which limit their services to the provision of insurance against hospitalization or medical costs are excluded.

### **Offices and Clinics of Doctors of Medicine (SIC 8011)**

Establishments of licensed practitioners having the degree of M.D. and engaged in the practice of general or specialized medicine and surgery. Establishments operating as clinics of physicians are included in this industry.

### **Offices and Clinics of Dentists (SIC 8021)**

Establishments of licensed practitioners having the degree of D.M.D. or D.D.S. (or D.D.Sc.) and engaged in the practice of general or specialized dentistry, including dental surgery. Establishments operating as clinics of dentists are included in this industry.

### **Offices and Clinics of Doctors of Osteopathy (SIC 8031)**

Establishments of licensed practitioners having the degree of D.O. and engaged in the practice of general or specialized osteopathic medicine and surgery. Establishments operating as clinics of osteopathic physicians are included in this industry.

### **Offices and Clinics of Chiropractors (SIC 8041)**

Establishments of licensed practitioners having the degree of D.C. and engaged in the practice of chiropractic medicine. Establishments operating as clinics of chiropractors are included in this industry.

### **Offices and Clinics of Optometrists (SIC 8042)**

Establishments of licensed practitioners having the degree of O.D. and engaged in the practice of optometry. Establishments operating as clinics of optometrists are included in this industry.

### **Offices and Clinics of Podiatrists (SIC 8043)**

Establishments of licensed practitioners having the degree of D.P. and engaged in the practice of podiatry. Establishments operating as clinics of podiatrists are included in this industry.

### **Skilled Nursing Care Facilities (SIC 8051)**

Establishments primarily engaged in providing inpatient nursing and rehabilitative services to patients who require continuous health care, but not hospital services. Care must be ordered by and under the direction of a physician. The staff must include a licensed nurse on duty continuously with a minimum of one full-time registered nurse on duty during each day shift. Included are establishments certified to deliver skilled nursing care under the Medicare and Medicaid programs.

### **Intermediate Care Facilities (SIC 8052)**

Establishments primarily engaged in providing inpatient nursing and rehabilitative services, but not on a continuous basis. Staffing must include 24-hour per day personnel with a licensed nurse on duty full-time during each day shift. At least once a week, consultation from a registered nurse on the delivery of care is required. Included are facilities certified to deliver intermediate care under the Medicare program.

### **Nursing and Personal Care Facilities, Not Elsewhere Classified (SIC 8059)**

Establishments primarily engaged in providing some nursing and/or health related care to patients who do not require the degree of care and treatment that a skilled or intermediate care facility is designed to provide. Patients in these facilities, because of their mental or physical condition, require some nursing care, including the administering of medications in accordance with a physician's orders.

### **General Medical and Surgical Hospitals (SIC 8062)**

Establishments primarily engaged in providing general medical and surgical services and other hospital services.

**Psychiatric Hospitals (SIC 8063)**

Establishments primarily engaged in providing diagnostic medical services and inpatient treatment for the mentally ill.

**Specialty Hospitals, Except Psychiatric (SIC 8069)**

Establishments primarily engaged in providing diagnostic services, treatment, and other hospital services for specialized categories of patients, except mental.

**Medical Laboratories (SIC 8071)**

Establishments primarily engaged in providing professional analytic or diagnostic services to the medical profession, or to the patient on prescription of a physician.

**Dental Laboratories (SIC 8072)**

Establishments primarily engaged in making dentures, artificial teeth, and orthodontic appliances to order the dental profession.

**Home Health Care Services (SIC 8082)**

Establishments primarily engaged in providing skilled nursing or medical care in the home, under supervision of a physician.

**Kidney Dialysis Centers (SIC 8092)**

Establishments primarily engaged in providing kidney or renal dialysis services.

**Specialty Outpatient Facilities, Not Elsewhere Classified (SIC 8093)**

Establishments primarily engaged in outpatient care of a specialized nature with permanent facilities and with medical staff to provide diagnosis, treatment, or both to patients who are ambulatory and do not require inpatient care.

**LEGAL SERVICES (SIC 81)**

Establishments which are headed by members of the bar and are primarily engaged in offering legal advice or services. Associations of lawyers formed solely for the sharing of expenses (including payroll) and not for the purpose of jointly carrying on their profession are excluded.

**LIBRARIES (SIC 8231)**

Establishments primarily engaged in providing library services, including the circulation of books and other materials for reading, study, and reference.

**VOCATIONAL SCHOOLS (SIC 824)**

Computer programming, computer maintenance and repair; business machine operation, office procedures, and secretarial and stenographic skills. Included in this industry are establishments primarily engaged in offering specialized vocational courses, not elsewhere classified and furnishing educational courses by mail. Offices maintained by such schools for the sale of correspondence courses are included.

**SOCIAL SERVICES (SIC 83)**

This major group includes establishments providing social services and rehabilitation services to those persons with social or personal problems requiring special services and to the handicapped and the disadvantaged. Included in this industry are organizations soliciting funds to be used directly for these and related services.

**Individual and Family Social Services (SIC 8322)**

Establishments primarily engaged in providing one or more of a wide variety of individual and family social, counseling, welfare, or referral services, including refugee, disaster, and temporary relief services. This industry includes offices of specialists providing counseling, referral, and other social services.

**Job Training and Vocational Rehabilitation Services (SIC 8331)**

Establishments primarily engaged in providing manpower training and vocational rehabilitation and habilitation services for the unemployed, the underemployed, the handicapped, and to persons who have a job market disadvantage because of lack of education, job skill or experience. Included are upgrading and job-development services, skill training, world-of-work orientation, vocational rehabilitation counseling, offices of specialists providing rehabilitation, and job counseling. Also included are establishments primarily engaged in providing work experience for rehabilitee.

**Child Care Services (SIC 8351)**

Establishments primarily engaged in the care of infants and children, or in providing prekindergarten education, where medical care or delinquency correction is not a



major element. These establishments may or may not have substantial educational programs. These establishments generally care for preschool children, but may care for older children when they are not in school.

### **Residential Care (SIC 8361)**

Establishments primarily engaged in the provision of residential social and personal care for children, the aged, and special categories of persons with some limits on ability for self-care, but where medical care is not a major element. Included are establishments providing 24-hour year-round care for children.

### **MUSEUMS, ARE GALLERIES, AND BOTANICAL AND ZOOLOGICAL GARDENS (SIC 84)**

This major group includes museums, art galleries, arboreta, and botanical and zoological gardens. These establishments are often of historical, educational, or cultural interest.

### **MEMBERSHIP ORGANIZATIONS (SIC 86)**

This major group includes organizations operating on a membership basis for the promotion of the interests of their members. Labor unions and similar labor organizations (SIC 863), political organizations (SIC 865), and religious organizations (SIC 866) are excluded from the scope of this survey.

### **Business Associations (SIC 861)**

Membership organizations engaged in promoting the business interests of their members. Associations owned by their members but organized to perform a specific business function, such as common marketing of crops or joint advertising, are classified according to the function performed.

### **Professional Membership Organizations (SIC 862)**

Membership organizations of professional persons for the advancement of the interest of their profession.

### **Civil, Social, and Fraternal Associations (SIC 864)**

Membership organizations engaged in civil, social, or fraternal activities.

### **Membership Organizations, Not Elsewhere Classified (SIC 869)**

Membership organizations, not elsewhere classified, such as art councils, athletic associations, automobile owners' associations or clubs, farm bureaus, and humane societies.

### **ENGINEERING, ACCOUNTING, RESEARCH, MANAGEMENT, AND RELATED SERVICES (SIC 87)**

This major group includes establishments primarily engaged in providing engineering, architectural, and surveying services; accounting, auditing, and bookkeeping services; research, development, and testing services; and management and public relations services.

### **Engineering Services (SIC 8711)**

Establishments primarily engaged in providing professional engineering services which provide and supervise their own engineering staff on temporary contract to other firms.

### **Architectural Services (SIC 8712)**

Establishments primarily engaged in providing professional architectural services.

### **Surveying Services (SIC 8713)**

Establishments primarily engaged in providing professional land, water, and aerial surveying services.

### **Accounting, Auditing, and Bookkeeping Services (SIC 8721)**

Establishments primarily engaged in furnishing accounting, bookkeeping, and related auditing services. These establishments may use data processing and tabulating techniques as part of providing their services.

### **Commercial Physical and Biological Research (SIC 8731)**

Establishments primarily engaged in commercial physical and biological research and development on a contract or fee basis.

### **Commercial Economic, Sociological, and Educational Research (SIC 8732)**

Establishments primarily engaged in performing commercial business, marketing, opinion, and other economic, sociological, and educational research on a contract or fee basis.

**Noncommercial Research Organizations  
(SIC 8733)**

Establishments primarily engaged in performing non-commercial research into and dissemination of information for public health, education, or general welfare. Establishments included here operate primarily on funds from endowments, contributions, and grants. The research is frequently contracted out and funded by these establishments.

**Testing Laboratories (SIC 8734)**

Establishments primarily engaged in providing testing services.

**Management Services (SIC 8741)**

Establishments primarily engaged in furnishing general or specialized management services on a day to day basis and on a contract or fee basis. Establishments in this industry do not provide operating staff.

**Management Consulting Services  
(SIC 8742)**

Establishments primarily engaged in furnishing operating counsel and assistance to managements of private, nonprofit, and public organizations. These establishments generally perform a variety of activities, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; information systems

planning, evaluation, and selection; human resource policies and practices planning; and production scheduling and control planning. These establishments are characterized by the breadth and scope of the problems they address.

**Public Relations Services (SIC 8743)**

Establishments primarily engaged in the preparation of materials, written or spoken, which are designed to influence the general public or other groups in promoting the interests of their clients.

**Facilities Support Management Services  
(SIC 8744)**

Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operations of other establishments or in providing a number of different continuing services, on a contract or fee basis, within another establishment. Included in the industry are establishments primarily engaged in the private operation of jails and adult correctional facilities, whether or not providing both management and support staff.

**Business Consulting Services, Not Elsewhere  
Classified (SIC 8748)**

Establishments primarily engaged in furnishing business consulting services, not elsewhere classified, on a contract or fee basis.

## Appendix D. **Report Forms**

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**B-500M**FORM **B-500M**  
(7-13-94)U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS

OMB No.

Approval Expires:

**1994  
SERVICE ANNUAL SURVEY****PENALTY FOR FAILURE TO REPORT  
DUE DATE: 30 DAYS AFTER RECEIPT OF FORM****NOTICE** — Your report to the Census Bureau is **confidential** by law (title 13, U.S. Code). It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process**.**RETURN TO** **BUREAU OF THE CENSUS**  
1201 East 10th Street  
Jeffersonville, IN 47132-0001

Any questions call 1-800-253-1882

IF BOOK FIGURES ARE NOT AVAILABLE,  
CAREFULLY PREPARED ESTIMATES ARE  
ACCEPTABLE.**GENERAL INSTRUCTIONS**Please read the accompanying  
instructions before making your entries.Public reporting burden for this collection of information is estimated to average 12 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Associate Director for Administration; Attn: Paperwork Reduction; Bureau of the Census; Room 3104, FB 3; Washington, DC 20233-0001; and to the Office of Management and Budget; Attn: Paperwork Reduction, Washington, DC 20503.  
**PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE.**

In correspondence pertaining to this report, please refer to the IDENTIFICATION Number shown below.

100	CENSUS USE
1.	2.

(Please correct any error in name, address, and ZIP Code)

**COVERAGE INSTRUCTIONS****Item 1 FEDERAL EMPLOYER IDENTIFICATION (EI) NUMBER**

Is the Federal Employer Identification (EI) Number printed in the upper left of the address box the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?

- 1 ☐ Yes — Go to item 2  
 2 ☐ No — Enter current EI Number

When did you start reporting payroll under this EI Number?

Month \_\_\_\_\_ Year **19** \_\_\_\_\_**Item 2 NUMBER OF SERVICE LOCATIONS****1994**

Enter the total number of service locations covered by this report as of December 31, \_\_\_\_\_

**Item 3 TAX STATUS**a. Is this firm or organization operated on a not-for-profit basis?  
(Please mark (X) one only.)1 ☐ Yes — Continue with item 3b2 ☐ No — Go to item 4b. Was all or part of the income of this firm or organization exempt from Federal income taxes under section 501 or 521 of the Internal Revenue Code?  
(Please mark (X) one only.)1 ☐ Yes2 ☐ No**SPECIAL INSTRUCTIONS (if any)****Item 4 DOLLAR VOLUME**

Complete item 4a if the answer to Item 3b was "NO" or "BLANK."

a. **TAXABLE FIRMS ONLY** — OPERATING RECEIPTS, excluding sales taxes or other taxes.

Key code	1994			
	Bil.	Mil.	Thou.	Dol.
002				
006				
003				

Complete item 4b if the answer to Item 3b was "YES."

b. **TAX-EXEMPT ORGANIZATIONS ONLY**(1) **Total revenue**(2) **Total operating expenses****Item 5 REPORT PERIOD**

Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.

- 1 ☐ Calendar year — Go to item 6  
 2 ☐ Fiscal year  
 3 ☐ Less than 12 months

Key code	1994		
	Month	Day	Year
From 005			
To 010			

**Item 6 ORGANIZATIONAL STATUS**

Mark (X) the ONE box which best describes this firm or organization during 1994.

0 ☐ Corporation (including professional service organization or association)5 ☐ Governmental — Specify ☐9 ☐ Other — Specify ☐1 ☐ Individual proprietorship (or sole practitioner)2 ☐ Partnership**Item 7 OWNERSHIP OR CONTROL**

a. Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this firm or organization?

1 ☐ Yes2 ☐ No — Continue with item 7b

Name of owning or controlling company

Number and street

City, State, and ZIP Code

EI Number

b. Did this firm or organization acquire or merge with another company during 1994?

1 ☐ Yes2 ☐ No — Continue with item 8

Name of company acquired or merged with

Number and street

City, State, and ZIP Code

Date of merger or acquisition

Month Year

EI Number

**SURVEY COVERAGE**

**AMUSEMENT AND RECREATION SERVICES** — Locations primarily engaged in the operation of sports, amusement, and recreation services such as bathing beaches, swimming pools, riding academies and schools, carnival operation, exposition operation, game parlors, horse shows, picnic grounds operation, rental of rowboats and canoes, shooting galleries, fairs, commercial museums, and zoos, etc.

**CHILD DAY CARE SERVICES** — Locations primarily engaged in the care of infants or children, or in providing prekindergarten education where medical care or delinquency correction is not a major element.

**HEALTH AND ALLIED SERVICES** — Locations primarily engaged in rendering health and allied services, such as blood banks, blood donor stations, medical photography and art, oxygen tent service, kidney dialysis centers, and alcohol and drug out patient clinics.

**HOME HEALTH CARE SERVICES** — Locations primarily engaged in providing skilled nursing or medical care in the home under supervision of a physician. Includes visiting nurse associations.

**HOSPITALS** — Locations primarily engaged in providing inpatient diagnostic services, extensive medical treatment including surgical services, and other hospital services, as well as continuous nursing services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

**JOB TRAINING AND VOCATIONAL REHABILITATION SERVICES** — Locations primarily engaged in providing manpower training and vocational rehabilitation and habilitation services for the unemployed, the underemployed, the handicapped, and to persons who have a job market disadvantage because of lack of education, job skill or experience, skill obsolescences, or personal characteristics or problems.

**LEGAL SERVICES** — Locations engaged in offering legal advice or legal services, including attorneys, counselors at law, lawyers, legal aid services, patent solicitors' offices, and referees in bankruptcy.

**MANAGEMENT AND PUBLIC RELATIONS SERVICES** — Locations primarily engaged in furnishing a wide variety of general or specialized management, consulting, or public relations services on a contract or fee basis.

Also included are: museums, art galleries, and botanical and zoological gardens; selected membership organizations; vocational schools; camps and membership lodging; physical fitness facilities; libraries; and individual and family social services.

**MEMBERSHIP SPORTS AND RECREATION CLUBS** — Sports and recreation clubs which are restricted to use by members and their guests.

**NONCOMMERCIAL RESEARCH ORGANIZATIONS** — Locations primarily engaged in noncommercial research into and dissemination of information for public health, education, or general welfare. Locations included here operate primarily on funds from endowments, contributions, and grants. The research itself is frequently contracted out and funded by these establishments rather than being performed here. These include:

- Archaeological expeditions
- Educational research agencies (noncommercial)
- Medical research (noncommercial; cancer, TB, etc.)
- Research agencies, scientific and educational (noncommercial)
- Research institutes
- Social research (noncommercial)

**OFFICES AND CLINICS OF HEALTH PRACTITIONERS** — Locations of licensed practitioners engaged in providing general or specialized medicine, surgery, and/or other health related services.

**RESEARCH DEVELOPMENT AND TESTING SERVICES** — Locations primarily engaged in laboratory or other physical research, development and/or testing on a contract or fee basis.

**RESIDENTIAL CARE** — Locations primarily engaged in the provision of residential, social, and personal care for children, the aged, and special categories of persons with some limits on ability for self-care, but where medical care is not a major element. Locations providing 24-hour, year-round care for children are also included.

**THEATRICAL PRODUCERS (EXCEPT MOTION PICTURES), BANDS, ORCHESTRAS, AND ENTERTAINERS** — Locations primarily engaged in providing theatrical presentations and entertainment services, such as road companies, stock companies, summer theater, burlesque houses, bands, orchestras, entertainers and producers of entertainment for radio or television.

REMARKS — To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data.

**CENSUS USE****Item 8 CERTIFICATION**

This report is substantially accurate and has been prepared in accordance with instructions.

Name of person to contact regarding this report — Please print

Address (Number and street, city, State, ZIP Code)

Telephone

Area code Number Extension

Signature

Title

Date

Fax number

Area code Number Extension



**B-500M1**FORM **B-500M1**  
(7-13-94)U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS

OMB No.

Approval Expires:

**1994  
SERVICE ANNUAL SURVEY  
NURSING AND PERSONAL CARE  
FACILITIES****PENALTY FOR FAILURE TO REPORT  
DUE DATE: 30 DAYS AFTER RECEIPT OF FORM****NOTICE** — Your report to the Census Bureau is **confidential** by law (title 13, U.S. Code). It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process**.**RETURN  
TO** **BUREAU OF THE CENSUS**  
1201 East 10th Street  
Jeffersonville, IN 47132-0001

Any questions call 1-800-253-1882

IF BOOK FIGURES ARE NOT AVAILABLE,  
CAREFULLY PREPARED ESTIMATES ARE  
ACCEPTABLE.**GENERAL INSTRUCTIONS**  
Please read the accompanying  
instructions before making your entries.Public reporting burden for this collection of information is estimated to average 30 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Associate Director for Administration; Attn: Paperwork Reduction; Bureau of the Census; Room 3104, FB 3; Washington, DC 20233-0001; and to the Office of Management and Budget; Attn: Paperwork Reduction, Washington, DC 20503.  
**PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE.**

In correspondence pertaining to this report, please refer to the IDENTIFICATION Number shown below.

100 CENSUS USE  
1. 2.

(Please correct any error in name, address, and ZIP Code)

**COVERAGE INSTRUCTIONS****Item 1 FEDERAL EMPLOYER IDENTIFICATION (EI) NUMBER**

Is the Federal Employer Identification (EI) Number printed in the upper left of the address box the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?

1 ☐ Yes — Go to item 2  
2 ☐ No — Enter current EI Number

When did you start reporting payroll under this EI Number?

Month Year 19

**Item 2 NUMBER OF SERVICE LOCATIONS**

1994

Enter the total number of service locations covered by this report as of December 31, \_\_\_\_\_

**Item 3 TAX STATUS**

a. Is this firm or organization operated on a not-for-profit basis?

1 ☐ Yes — Continue with item 3b 2 ☐ No — Go to item 4

b. Was all or part of the income of this firm or organization exempt from Federal income taxes under section 501 or 521 of the Internal Revenue Code?

1 ☐ Yes 2 ☐ No**Item 4 DOLLAR VOLUME**Key code 1994  
Bil. Mil. Thou. Dol.

Complete item 4a if the answer to Item 3b was "NO" or "BLANK."

a. **TAXABLE FIRMS ONLY** — OPERATING RECEIPTS, excluding sales taxes or other taxes.

002

Complete item 4b if the answer to Item 3b was "YES."

(1) Total revenue

006

b. **TAX-EXEMPT ORGANIZATION ONLY**

(2) Total operating expenses

003

**Item 5 SOURCES OF RECEIPTS (REVENUE)**

Report the percentages of total operating receipts (taxable firms) or total revenue (tax-exempt firms) reported in item 4a or 4b(1) above from the sources listed. Report whole percents.

**Line a(1) through a(3)** — Government reimbursement for patient services (Medicare, Medicaid, and other government programs including veterans' programs)**Line b** — Private insurance and medical service plans (Blue Cross/Blue Shield, group hospital plans, etc.)**Line c** — Payments from patients including assigned Social Security**Line d** — All other sources (include percentage from all other government operating subsidies, matching funds, and government contracts. Tax-exempt firms include the percentage of total revenue from interest, dividends, gross contributions, grants, rents, and royalties here).**NOTE** — The sum of lines 5a through 5d should equal 100%.

	Key code	1994	
e. Government reimbursement for patient services			
(1) Medicare	714		%
(2) Medicaid	715		%
(3) Other government	716		%
b. Private insurance carriers	717		%
c. Patient	718		%
d. All other sources — Specify			
	719		%
e. TOTAL			100%

<b>Item 6</b>	<b>PERCENTAGE OF TOTAL RECEIPTS (REVENUES) FROM PATIENT CARE SERVICES</b>	Estimates are acceptable if book figures are not available. Percentage of total operating receipts (revenue) from —	<b>Key code</b> 1994	
Report in line 6a the percentages of total operating receipts or revenue reported in item 4a or 4b(1) from patient care services (i.e., payments from Medicare, Medicaid, and other public assistance or welfare programs; and from private sources for routine or ancillary health care services). Report in line 6b the percentage of total operating receipts or revenue from all other sources not directly related to patient health care, such as beautician and barber services, laundry services, luncheonettes, etc. Report whole percents.  <b>NOTE</b> — The sum of lines 6a and 6b should equal 100%.		e. Patient care services	<b>309</b>	%
		b. All other	<b>310</b>	%
		<b>TOTAL</b>		<b>100%</b>

<b>Item 7</b>	<b>BEDS AND DISCHARGES</b>		<b>Key code</b> Number of beds as of December 31, 1994 (1)	<b>Key code</b> Number of discharges during year 1994 (2)
<b>Line a</b> — Include all patients receiving inpatient nursing and rehabilitative services in a nursing facility, except mentally retarded patients in intermediate care facilities.  <b>Line b</b> — Include all mentally retarded patients receiving intermediate care.  <b>Line c</b> — Include all patients enrolled in a program providing palliative care, medical and support services to terminally ill patients and their families.  <b>Line d</b> — Include all patients primarily in a rest home situation for chronically ill or permanently disabled, who require minimal medical attention.  <b>Line e</b> — Include patients not included in any category above.  <b>Line f</b> — Report the totals of lines a through e.		e. Nursing facilities care	<b>311</b>	<b>318</b>
		b. Intermediate care for the mentally retarded	<b>313</b>	<b>320</b>
		c. Hospice care	<b>314</b>	<b>321</b>
		d. Domiciliary care	<b>315</b>	<b>322</b>
		e. All other	<b>316</b>	<b>323</b>
		<b>f. TOTAL</b>	<b>317</b>	<b>324</b>

<b>Item 8</b>	<b>REPORT PERIOD</b>		<b>Key code</b> 1994	
Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.		1 <input type="checkbox"/> Calendar year — Go to item 9 2 <input type="checkbox"/> Fiscal year 3 <input type="checkbox"/> Less than 12 months	From <b>005</b> To <b>010</b>	Month Day Year

<b>Item 9</b>	<b>ORGANIZATIONAL STATUS</b>		<b>Key code</b> 1994	
Mark (X) the ONE box which best describes this firm or organization during 1994.		0 <input type="checkbox"/> Corporation (including professional service organization or association) 1 <input type="checkbox"/> Individual proprietorship (or sole practitioner) 2 <input type="checkbox"/> Partnership 5 <input type="checkbox"/> Governmental — Specify 9 <input type="checkbox"/> Other — Specify		

<b>Item 10</b>	<b>OWNERSHIP OR CONTROL</b>		<b>Key code</b> 1994	
<b>a.</b> Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this firm or organization?  1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No — Continue with item 10b		Name of owning or controlling company Number and street City, State, and ZIP Code EI Number		
<b>b.</b> Did this firm or organization acquire or merge with another company during 1994?  1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No — Continue with item 11		Name of company acquired or merged with Number and street City, State, and ZIP Code Date of merger or acquisition Month Year EI Number		

<b>SURVEY COVERAGE</b> <b>NURSING AND PERSONAL CARE FACILITIES</b> — Locations primarily engaged in providing nursing and health-related personal care with inpatient beds.
REMARKS — To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data.

<b>Item 11</b>	<b>CERTIFICATION</b>		<b>Key code</b> 1994	
This report is substantially accurate and has been prepared in accordance with instructions.		<b>CENSUS USE</b>		
Name of person to contact regarding this report — Please print	Address (Number and street, city, State, ZIP Code)	Telephone Area code Number Extension		
Signature	Title	Date	Fax number Area code Number Extension	

**B-500M2**FORM **B-500M2** U.S. DEPARTMENT OF COMMERCE  
(7-13-94) BUREAU OF THE CENSUS

OMB No.

Approval Expires:

**1994  
SERVICE ANNUAL SURVEY  
MANAGEMENT SERVICES  
AND PUBLIC RELATIONS****PENALTY FOR FAILURE TO REPORT  
DUE DATE: 30 DAYS AFTER RECEIPT OF FORM****NOTICE** — Your report to the Census Bureau is **confidential** by law (title 13, U.S. Code). It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process**.**RETURN  
TO** BUREAU OF THE CENSUS  
1201 East 10th Street  
Jeffersonville, IN 47132-0001

Any questions call 1-800-253-1882

IF BOOK FIGURES ARE NOT AVAILABLE,  
CAREFULLY PREPARED ESTIMATES ARE  
ACCEPTABLE.**GENERAL INSTRUCTIONS**  
Please read the accompanying  
instructions before making your entries.Public reporting burden for this collection of information is estimated to average 60 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Associate Director for Administration; Attn: Paperwork Reduction; Bureau of the Census; Room 3104, FB 3, Washington, DC 20233-0001; and to the Office of Management and Budget; Attn: Paperwork Reduction, Washington, DC 20503.  
**PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE.**

In correspondence pertaining to this report, please refer to the IDENTIFICATION Number shown below.

100	CENSUS USE
1.	2.

(Please correct any error in name, address, and ZIP Code)

**COVERAGE INSTRUCTIONS****Item 1 FEDERAL EMPLOYER IDENTIFICATION (EI) NUMBER**

Is the Federal Employer Identification (EI) Number printed in the upper left of the address box the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?

- ☐ Yes — Go to item 2  
☐ No — Enter current EI Number

When did you start reporting payroll under this EI Number?

Month \_\_\_\_\_ Year **19** \_\_\_\_\_**Item 2 NUMBER OF SERVICE LOCATIONS****1994**

Enter the total number of service locations covered by this report as of December 31, 1994.

**Item 3 TAX STATUS**

a. Is this firm or organization operated on a not-for-profit basis?

☐ Yes — Continue with item 3b☐ No — Go to item 4

b. Was all or part of the income of this firm or organization exempt from Federal income taxes under section 501 or 521 of the Internal Revenue Code?

☐ Yes☐ No**Item 4 DOLLAR VOLUME**

Key code	1994			
	Bil.	Mil.	Thou.	Dol.
a. TAXABLE FIRMS ONLY — OPERATING RECEIPTS, excluding sales taxes or other taxes.	002			
b. TAX-EXEMPT ORGANIZATIONS ONLY				
(1) Total revenue	006			
(2) Total operating expenses	003			

Complete item 4a if the answer to item 3b was "NO" or "BLANK."

a. TAXABLE FIRMS ONLY — OPERATING RECEIPTS, excluding sales taxes or other taxes.

Complete item 4b if the answer to item 3b was "YES."

b. TAX-EXEMPT ORGANIZATIONS ONLY

**Item 5 SOURCES OF RECEIPTS (REVENUE)**

Report the percentage of total operating receipts (taxable firms) or total revenue (tax-exempt organizations) reported in item 4a or 4b(1) above from the sources listed. Report whole percents.

**Line a(1)** — Include fees received as agents for owners of construction projects.**Line a(2)** — Report the percentage of receipts from furnishing personnel to perform a range of services in support of the operations of other firms or in providing a number of different continuing services on a contract or fee basis within another location.**Line a(3)** — Report receipts from management or administration of businesses owned by others (providing management personnel only). Report receipts from management and operation of customers' facilities (i.e., operating staff and management personnel provided) in line d.**Line b(1)** — Include consulting fees received for assisting management in the analysis and solution of operating and technical as well as management problems, and for management "engineering." Receipts from systems design and operations research (not primarily computer related) should also be included here.**Line c** — Tax exempt firms only — Report the percentage of revenue from investments, sale of securities, gifts, loans, contributions, rents, royalties, and grants. Taxable firms enter "0."**Line d** — Enter percentage of receipts from all other sources. Describe in the "Remarks" section if this is the largest source of receipts.**NOTE** — The sum of lines 5a(1) through 5d should equal 100%.

	Key code	1994
a. Management and administrative services		
(1) Construction management	401	%
(2) Facilities support management services	402	%
(3) Other management and administrative services including management of businesses owned by others	403	%
b. Consulting, design, and public relations services		
(1) Management consulting, including operations research	404	%
(2) Engineering consulting and design services (professional)	405	%
(3) Tax consulting services	406	%
(4) Computer consulting and software services	407	%
(5) Public relations services	408	%
(6) Other consulting and design services, including interior design	409	%
c. Income from interest, dividends, gross contributions, grants, rents, and royalties	410	%
d. All other sources	411	%
e. TOTAL		100%

<b>Item 6</b>	<b>PERCENTAGE OF RECEIPTS (REVENUE), BY CLASS OF CLIENT</b>	<b>Key code</b>	<b>1994</b>
Report the percentages of total operating receipts (revenue) reported in item 4a or 4b(1) on page one for the clients listed. Report whole percents.  <b>NOTE</b> — The sum of lines 6a through 6c should equal 100%.		<b>a. Federal Government</b>  <b>b. State and local governments, including public authorities</b>  <b>c. All other</b>  <b>d. TOTAL</b>	<b>412</b> % <b>413</b> % <b>414</b> % <b>100%</b>
<b>Item 7</b>	<b>REPORT PERIOD</b>	<b>Key code</b>	<b>1994</b>
Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.		1 <input type="checkbox"/> Calendar year — Go to item 8 2 <input type="checkbox"/> Fiscal year 3 <input type="checkbox"/> Less than 12 months	From <b>005</b> Month Day Year To <b>010</b> Month Day Year
<b>Item 8</b>	<b>ORGANIZATIONAL STATUS</b>		
Mark (X) the ONE box which best describes this firm or organization during 1994.			
0 <input type="checkbox"/> Corporation 1 <input type="checkbox"/> Individual proprietorship 2 <input type="checkbox"/> Partnership 5 <input type="checkbox"/> Governmental — Specify <input type="checkbox"/> 9 <input type="checkbox"/> Other — Specify <input type="checkbox"/>			
<b>Item 9</b>	<b>OWNERSHIP OR CONTROL</b>	Name of owning or controlling company	
<b>a.</b> Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this firm or organization?  1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No — Continue with item 9b		Number and street  City, State, and ZIP Code  EI Number —	
<b>b.</b> Did this firm or organization acquire or merge with another company during 1994?  1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No — Continue with item 10		Name of company acquired or merged with  Number and street  City, State, and ZIP Code  Date of merger or acquisition Month Year EI Number —	
<b>SURVEY COVERAGE</b>			
<b>MANAGEMENT SERVICES</b> — Locations primarily engaged in furnishing general or specialized management services on a day-to-day basis and on a contract or fee basis.  <b>MANAGEMENT CONSULTING SERVICES</b> — Locations primarily engaged in furnishing operating counsel and assistance to managements of private, nonprofit, and public organizations. These locations generally perform a variety of activities, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; information systems planning; evaluation and selection; human resource policies and practices planning; and production scheduling and control planning.  <b>FACILITIES SUPPORT MANAGEMENT SERVICES</b> — Locations primarily engaged in furnishing personnel to perform a range of services in support of the operations of other establishments or in providing a number of different continuing services on a contract or fee basis within another location.  <b>PUBLIC RELATIONS</b> — Locations primarily engaged in the preparation of materials, written or spoken, which are designed to influence the general public or other group in promoting the interest of their clients.			
<b>REMARKS</b> — To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data.			
<b>CENSUS USE</b>			
<b>Item 10</b>	<b>CERTIFICATION</b>	This report is substantially accurate and has been prepared in accordance with instructions.	
Name of person to contact regarding this report — Please print		Address (Number and street, city, State, ZIP Code)	
		Telephone	
		Area code	Number
Signature		Fax number	
		Area code	Number
Title		Date	





Item 6 SOURCES OF RECEIPTS (REVENUE)		Key code		1994	
Report the percentages of total operating receipts (taxable firms) or total operating revenue (tax-exempt firms) reported in item 4a or 4b(1) on page one from the sources listed. Report whole percents.		<b>a. Government reimbursement for patient services</b>			
<b>(1) Medicare</b>		<b>714</b>		%	
<b>(2) Medicaid</b>		<b>715</b>		%	
<b>(3) Other government</b>		<b>716</b>		%	
<b>b. Private insurance carriers</b>		<b>717</b>		%	
<b>c. Patient</b>		<b>718</b>		%	
<b>d. All other sources — Specify</b>					
		<b>719</b>		%	
<b>e. TOTAL</b>				<b>100%</b>	
<p><b>Line a(1) through a(3) —</b> Government reimbursement for patient services (Medicare, Medicaid, and other government programs including veterans' programs)</p> <p><b>Line b —</b> Private insurance and medical service plans (Blue Cross/Blue Shield, group hospital plans, etc.)</p> <p><b>Line c —</b> Payments from patients including assigned Social Security</p> <p><b>Line d —</b> All other sources (include percentage from all other government operating subsidies, matching funds, and government contracts). Tax-exempt firms include the percentage of total revenue from interest, dividends, gross contributions and grants, rents, and royalties here.</p> <p><b>NOTE —</b> The sum of lines 6a through 6d should equal 100%.</p>					

Item 7 REPORT PERIOD		Key code		1994		
				Month	Day	Year
Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.		1 <input type="checkbox"/> Calendar year — Go to item 8 2 <input type="checkbox"/> Fiscal year 3 <input type="checkbox"/> Less than 12 months		<b>From</b>	<b>005</b>	
				<b>To</b>	<b>010</b>	

Item 8 ORGANIZATIONAL STATUS	
Mark (X) the ONE box which best describes this firm or organization during 1994.	
0 <input type="checkbox"/> Corporation (including professional service organization or association)	5 <input type="checkbox"/> Governmental — Specify →
1 <input type="checkbox"/> Individual proprietorship (or sole practitioner)	9 <input type="checkbox"/> Other — Specify →
2 <input type="checkbox"/> Partnership	

Item 9 OWNERSHIP OR CONTROL		Name of owning or controlling company	
<b>a. Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this firm or organization?</b>  1 <input type="checkbox"/> Yes → 2 <input type="checkbox"/> No — Continue with item 9	Number and street  City, State, and ZIP Code  EI Number →		
<b>b. Did this firm or organization acquire or merge with another company during 1994?</b>  1 <input type="checkbox"/> Yes → 2 <input type="checkbox"/> No — Continue with item 10	Name of company acquired or merged with  Number and street  City, State, and ZIP Code  Date of merger or acquisition →	Month Year EI Number →	

SURVEY COVERAGE	
<b>OFFICES AND CLINICS OF DOCTORS OF MEDICINE</b> — Locations of licensed practitioners having the degree of M.D. and engaged in the practice of general or specialized medicine and surgery including: • Clinics (operated by groups of physicians) • Dispensaries (operated by groups of physicians) • Emergency medical physician centers • Gynecologists • Neurologists • Ophthalmologists • Obstetricians • Pathologists • Physicians (M.D.) • Plastic surgeons • Psychiatrists • Psychoanalysts • Radiologists • Surgeons	<b>OFFICES AND CLINICS OF OSTEOPATHIC PHYSICIANS</b> — Locations of licensed practitioners having the degree of D.O. and engaged in the practice of general or specialized osteopathy.  <b>OFFICES AND CLINICS OF OTHER HEALTH PRACTITIONERS</b> — Locations of licensed practitioners engaged in the practice of chiropractic medicine, optometry, and others such as: • Christian Science practitioners • Dietitians • Midwives • Naturopaths • Nurses (registered and practical) • Nutritionists • Occupational therapists • Podiatrists • Physiotherapists • Psychologists, clinical • Psychotherapist
<b>OFFICES AND CLINICS OF DENTISTS</b> — Locations of licensed practitioners having the degree of D.M.D. or D.D.S. (or D.D.Sc.) and engaged in the practice of general or specialized dentistry including dental surgery. • Dental surgeons      • Dentists      • Orthodontists	

REMARKS — To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data.

CENSUS USE

Item 10 CERTIFICATION		This report is substantially accurate and has been prepared in accordance with instructions.	
Name of person to contact regarding this report — Please print	Address (Number and street, city, State, ZIP Code)		
Signature	Title	Date	Telephone Area code   Number   Extension _____
			Fax number Area code   Number   Extension _____

**B-500T**FORM **B-500T**  
(7-13-94)U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS

OMB No.

Approval Expires:

**1994  
SERVICE ANNUAL SURVEY****PENALTY FOR FAILURE TO REPORT  
DUE DATE: 30 DAYS AFTER RECEIPT OF FORM**

**NOTICE** — Your report to the Census Bureau is **confidential** by law (title 13, U.S. Code). It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process**.

**RETURN  
TO**

**BUREAU OF THE CENSUS**  
1201 East 10th Street  
Jeffersonville, IN 47132-0001

Any questions call 1-800-253-1882

IF BOOK FIGURES ARE NOT AVAILABLE,  
CAREFULLY PREPARED ESTIMATES ARE  
ACCEPTABLE.

**GENERAL INSTRUCTIONS**  
Please read the accompanying  
instructions before making your entries.

In correspondence pertaining to this report, please refer to  
the IDENTIFICATION Number shown below.

100	CENSUS USE
1.	2.

(Please correct any error in name, address, and ZIP Code)

**COVERAGE INSTRUCTIONS****Item 1 FEDERAL EMPLOYER IDENTIFICATION (EI) NUMBER**

Is the Federal Employer Identification (EI) Number  
printed in the upper left of the address box the same  
as that used for this firm on its latest Employer's  
Quarterly Federal Tax Return, Treasury Form 941?

- 1 ☐ Yes — Go to item 2  
2 ☐ No — Enter current EI Number

When did you start reporting payroll  
under this EI Number?

Month Year  
19

**Item 2 NUMBER OF SERVICE LOCATIONS**

1994

Enter the total number of service locations covered by this report as of December 31, \_\_\_\_\_

**SPECIAL INSTRUCTIONS FOR OPERATING RECEIPTS****Item 3 OPERATING RECEIPTS — Dollar Volume**

Key code	1994			
	Bil.	Mil.	Thou.	Dol.
002				

Operating receipts, excluding sales taxes and other taxes \_\_\_\_\_

**Item 4 REPORT PERIOD**

Mark (X) the box which best describes the  
period(s) covered by your report. If the data  
reported are for a period other than the  
"calendar year," please enter the beginning  
and ending dates.

- 1 ☐ Calendar year — Go to item 5  
2 ☐ Fiscal year  
3 ☐ Less than 12 months

Key code	1994		
	Month	Day	Year
From 005			
To 010			

**Item 5 ORGANIZATIONAL STATUS**

Mark (X) the ONE box which best describes this firm during 1994.

0 ☐ Corporation (including professional service  
organization or association)

5 ☐ Governmental — Specify \_\_\_\_\_

9 ☐ Other — Specify \_\_\_\_\_

1 ☐ Individual proprietorship

2 ☐ Partnership

<b>Item 6 OWNERSHIP OR CONTROL</b>	Name of owning or controlling company			
<b>a.</b> Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this firm or organization?  1 <input type="checkbox"/> Yes _____ 2 <input type="checkbox"/> No - Continue with item 6b	Number and street			
	City, State, and ZIP Code			
	EI Number _____			
<b>b.</b> Did this company acquire or merge with another company during 1994?  1 <input type="checkbox"/> Yes _____ 2 <input type="checkbox"/> No - Continue with item 7	Name of company acquired or merged with			
	Number and street			
	City, State, and ZIP Code			
	Date of merger or acquisition _____	Month _____	Year _____	EI Number _____

## SURVEY COVERAGE

**ACCOUNTING, AUDITING, AND BOOKKEEPING SERVICES** — Locations primarily engaged in furnishing accounting, auditing, and bookkeeping services.

**AMUSEMENT AND RECREATION SERVICES** — Locations engaged in providing amusement or entertainment on payment of fee or admission charge. Included are: dance halls and schools, billiard and pool establishments, bowling centers, professional sports clubs and promoters, race track operators, golf courses, and amusement parks.

**AUTOMOTIVE REPAIR, SERVICES, AND PARKING** — Locations primarily engaged in furnishing automotive repair, rental, leasing and parking services to the public including:

- Passenger car and truck rental and leasing, without drivers
- Utility trailer and recreational vehicle rental
- Parking lots and structures
- Automotive repair shops
- Car washes

**BUSINESS SERVICES** — Locations primarily engaged in rendering services to businesses on a fee or contract basis, such as advertising; building cleaning and maintenance services; commercial photography and art; computer programming, data processing, and other computer related services; consumer credit reporting, mercantile reporting, adjustment and collection agencies; personnel supply services; equipment rental and leasing; news syndicates; detective, guard and armored car services; and photofinishing laboratories.

**ENGINEERING, ARCHITECTURAL, AND SURVEYING SERVICES** — Locations primarily performing services of a professional nature in the fields of engineering, architecture, and surveying, including:

- Designing — ship, boat, machine, and product
- Engineering — civil, design, electrical, industrial, marine, mechanical, petroleum and photogrammetric engineering
- Surveying — aerial, land, and water

**HOTELS, MOTELS, AND ROOMING HOUSES** — Includes commercial and institutional locations engaged in furnishing lodging, or lodging and meals, on a fee basis, such as:

- Hotels, motels, tourist courts
- Rooming and boarding houses

**MEDICAL AND DENTAL LABORATORIES** — Locations primarily engaged in providing professional, analytic or diagnostic services to the medical profession, or to the patient on prescription of a physician, and establishments primarily engaged in making dentures and artificial teeth to order for the dental profession.

**MISCELLANEOUS REPAIR SERVICES** — Locations engaged in repair services, including radio and television repair shops; refrigeration and air conditioning service and repair shops; watch, clock, and jewelry repair; reupholstery and furniture repair; welding repair; and armature rewinding shops.

**MOTION PICTURES** — Locations producing and distributing motion pictures, exhibiting motion pictures in commercially operated theaters, and furnishing services to the motion picture industry. The term "motion pictures" includes similar productions for television or other media using film, tape, or other means.

**PERSONAL SERVICES** — Locations primarily engaged in providing services generally involving the care of one's personal appearance or apparel, such as laundries, drycleaning plants, portrait photographers, beauty and barber shops, carpet and upholstery cleaning, shoe repair shops, funeral service, and tax return preparation service.

**REAL ESTATE** — Includes real estate operators (except developers) and lessors, agents, and brokers.

**1. REAL ESTATE OPERATORS AND LESSORS** — Includes:

- Operators of nonresidential buildings such as banks, insurance and commercial buildings, piers, retail locations, shopping centers, and theaters
- Operators of apartment buildings and other dwellings
- Lessors of railroad property and other real property, including airports
- Operators of residential mobile home sites

**2. REAL ESTATE AGENTS AND MANAGERS** — Locations primarily engaged in renting, buying, selling, managing and appraising real estate for others. Also includes:

- Cemetery management service
- Escrow agents
- Fiduciaries
- Real estate auctions

**REMARKS** — To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data.

CENSUS USE

<b>Item 7 CERTIFICATION</b>	This report is substantially accurate and has been prepared in accordance with instructions.			
Name of person to contact regarding this report — Please print	Address (Number and street, city, State, ZIP Code)		Telephone	
			Area code   Number	Extension
Signature	Title	Date	Fax number	
			Area code   Number	Extension

**B-500T1**FORM **B-500T1**  
(7-13-94)U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS

OMB No.

Approval Expires:

**1994  
SERVICE ANNUAL SURVEY  
ARRANGEMENT OF PASSENGER  
TRANSPORTATION****PENALTY FOR FAILURE TO REPORT  
DUE DATE: 30 DAYS AFTER RECEIPT OF FORM****NOTICE** — Your report to the Census Bureau is **confidential** by law (title 13, U.S. Code). It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process**.**RETURN  
TO**  
**BUREAU OF THE CENSUS**  
1201 East 10th Street  
Jeffersonville, IN 47132-0001

Any questions call 1-800-253-1882

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**PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE.**

In correspondence pertaining to this report, please refer to the IDENTIFICATION Number shown below.

100 CENSUS USE  
1. 2.

(Please correct any error in name, address, and ZIP Code)

**COVERAGE INSTRUCTIONS****Item 1 FEDERAL EMPLOYER IDENTIFICATION (EI) NUMBER**

Is the Federal Employer Identification (EI) Number printed in the upper left of the address label the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?

- 1
- ☐
- Yes — Go to Item 2
- 
- 2
- ☐
- No — Enter current EI Number

When did you start reporting payroll under this EI Number?

Month Year  
19**Item 2 NUMBER OF SERVICE LOCATIONS****1994**

Enter the total number of service locations covered by this report as of December 31, \_\_\_\_\_

**Item 3 OPERATING RECEIPTS****e. Commissions and fees** from the arrangement of passenger transportation and lodging — **EXCLUDE** sales taxes or other taxes (i.e., amusement, occupancy, use, etc.) collected directly from clients which were forwarded to a taxing authority. **DO NOT REPORT GROSS RECEIPTS (SALES).** Include any overrides (rebates) received from carriers or other sources.**Key code** **1994**

Bil. Mil. Thou. Dol.

**101****b. Fees** charged directly to customers for arranging travel — Do **not** include cost of tickets, hotels, etc.**102****c. Receipts** from tour operations — Report the **difference** between the selling price of your tours and the amount paid to suppliers (i.e., gross profit). **EXCLUDE** sales taxes, or other taxes collected directly from clients which were forwarded to a taxing authority.**103****d. All other receipts EXCLUDING taxes** — Do **not** include cost of tickets, packaged tours, etc.**104****e. TOTAL** operating receipts, EXCLUDING taxes — Sum of lines 3a through 3d above**002****Item 4 PERCENTAGE OF RECEIPTS BY SOURCE**

Report the percentages of total operating receipts reported in item 3e above from the sources listed. Report whole percents.

**NOTE** — The sum of lines 4a through 4h should equal 100%.

	Key code	1994	
<b>e. Air carriers</b>	<b>107</b>		%
<b>b. Water carriers</b>	<b>108</b>		%
<b>c. Hotels/motels</b>	<b>109</b>		%
<b>d. Motor coaches</b>	<b>110</b>		%
<b>e. Railroad transportation</b>	<b>111</b>		%
<b>f. Rental cars</b>	<b>112</b>		%
<b>g. Packaged tours</b>	<b>113</b>		%
<b>h. All other — Specify</b>	<b>114</b>		%
<b>i. TOTAL</b>		<b>100%</b>	



<b>Item 5 PAYROLL AND OPERATING EXPENSES</b>		<b>Key code</b>		<b>1994</b>			
				Bil.	Mil.	Thou.	Dol.
Report costs incurred during 1994 even though payments may have been made at a later date.							
<b>Line a</b> — Report the gross earnings paid to employees prior to such deductions as employees' Social Security contributions, withholding taxes, group insurance premiums, union dues, savings bonds, etc. Include all wages, salaries, commissions, dismissal pay, paid bonuses, vacation and sick leave pay, and the cash equivalent of compensation paid in kind. If a corporation, include salaries of officers; if an unincorporated concern, exclude payments to proprietors or partners. <b>Note</b> — Definitions are the same as those used on the Employer's Quarterly Federal Tax Return, Treasury Form 941.		<b>a. Annual payroll</b>					
<b>Line b</b> — Report EMPLOYER'S COST for legally required and voluntary employee fringe benefit programs. Include employer's Social Security contributions, unemployment compensation, worker's compensation insurance, insurance premiums on hospital and medical plans, life insurance premiums, pension plans, stock purchase plans, etc.		<b>b. Employer contributions to Social Security and other supplemental labor benefits</b>					
<b>Line c</b> — Report payments made to other companies for the rental and leasing of buildings, structures, offices, vehicles, computers, and machinery and equipment. Exclude payments by your firm to the parent company or organization, or any of its subsidiaries, for use of assets owned by them; and installment payments for assets obtained through capital lease agreements.		<b>c. Lease and rental payments for buildings, structures, offices, and machinery and equipment</b>					
<b>Line d</b> — Report amounts paid to other firms for the purchase of advertising and promotion, including brochures, pamphlets, etc.		<b>d. Advertising and promotion</b>					
<b>Line e</b> — Report payments to Federal, State, and local governments for licenses and taxes. Include real estate and personal property taxes.		<b>e. Taxes and licenses</b>					
<b>Line f</b> — Report the cost of utilities purchased from others for electricity; purchased fuels for heating, power, or generating electricity; and water, sewer, refuse removal, telephone and telecommunications, and other purchased utilities.		<b>f. Cost of utilities</b>					
<b>Line g</b> — Report the amount of depreciation and amortization charges against depreciable assets owned by your company. Include depreciation charges against assets owned and used by your firm, assets and improvements owned by your firm within leaseholds, and assets obtained through capital lease agreements. Exclude accumulated depreciation and amortization charges against intangible assets (goodwill, patents, copyrights, etc.).		<b>g. Depreciation and amortization charges against tangible assets</b>					
<b>Line h</b> — Report the cost of purchased office supplies, stationery, and postage for purposes other than resale.		<b>h. Cost of purchased office supplies</b>					
<b>Line i</b> — Report the cost of purchased repair services such as repairs to buildings, structures, offices, and their integral parts (elevators, etc.); vehicles, computers, machinery and equipment.		<b>i. Cost of purchased repair services</b>					
<b>Line j</b> — Report other operating expenses not reported in lines a through i, such as insurance, contract labor, etc. Exclude cost of tickets, packaged tours, etc.		<b>j. Other operating expenses</b>					
<b>Line k</b> — Report the total of lines a through j.		<b>k. TOTAL operating expenses</b>					
<b>Item 6 REPORT PERIOD</b>		<b>Key code</b>		<b>1994</b>			
Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.				Month	Day	Year	
<input type="checkbox"/> Calendar year — Go to item 7 <input type="checkbox"/> Fiscal year <input type="checkbox"/> Less than 12 months		<b>From</b> 085 <b>To</b> 020					
<b>Item 7 ORGANIZATIONAL STATUS</b>		Mark (X) the ONE box which best describes this firm during 1994.					
<input type="checkbox"/> Corporation <input type="checkbox"/> Individual proprietorship <input type="checkbox"/> Partnership		<input type="checkbox"/> Governmental — Specify _____ <input type="checkbox"/> Other — Specify _____					
<b>Item 8 OWNERSHIP OR CONTROL</b>		Name of owning or controlling company					
<b>a. Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this firm?</b>		Number and street					
<input type="checkbox"/> Yes <input type="checkbox"/> No — Continue with item 9		City, State, and ZIP Code					
		EI Number —————					
<b>b. Did this company acquire or merge with any other company during 1994?</b>		Name of company acquired or merged with					
<input type="checkbox"/> Yes <input type="checkbox"/> No — Continue with item 9		Number and street					
		City, State, and ZIP Code					
		Date of merger or acquisition —————		Month	Year	EI Number —————	
<b>SURVEY COVERAGE</b>							
This report covers locations primarily engaged in the arrangement of passenger transportation, including those businesses which furnish travel information, act as agents in arranging tours and transportation for passengers, or act as independent ticket agencies for transportation establishments. These include the types of activities listed below:							
<b>TRAVEL AGENCIES AND BUREAUS</b> — Not operated by transportation companies, primarily engaged in furnishing travel information and acting as agents in arranging tours, transportation, and lodging for travelers. <b>TRAVEL CLUBS</b> — Primarily engaged in arranging transportation or accommodations for passengers on a fee or commission basis. <b>TOUR OPERATIONS</b> — Except sightseeing buses, boats, and airplanes, primarily engaged in arranging and assembling tours, usually through travel agents. <b>TICKET OFFICES</b> — Primarily engaged in arranging passenger transportation for railroads, buses, ships (cruises), and airlines. <b>TOURIST AGENCIES</b> — For the arrangement of passenger transportation.							
REMARKS — To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data.							
<b>CENSUS USE</b>							
<b>Item 9 CERTIFICATION</b>							
Name of person to contact regarding this report — Please print		Address (Number and street, city, State, ZIP Code)		Telephone			
				Area code		Number	
				Extension			
Signature		Title		Date		Fax number	
				Area code		Number	
				Extension			



**B-500T2**FORM **B-500T2**  
(7-13-94)U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS

OMB No.

Approval Expires:

**1994  
SERVICE ANNUAL SURVEY  
PERSONNEL SUPPLY SERVICES****PENALTY FOR FAILURE TO REPORT  
DUE DATE: 30 DAYS AFTER RECEIPT OF FORM****NOTICE** — Your report to the Census Bureau is **confidential** by law (Title 13, U.S. Code). It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process**.**RETURN  
TO****BUREAU OF THE CENSUS**  
1201 East 10th Street  
Jeffersonville, IN 47132-0001

Any questions call 1-800-253-1882

IF BOOK FIGURES ARE NOT AVAILABLE,  
CAREFULLY PREPARED ESTIMATES ARE  
ACCEPTABLE.**GENERAL INSTRUCTIONS**  
Please read the accompanying  
instructions before making your entries.In correspondence pertaining to this report, please refer to  
the IDENTIFICATION Number shown below.

100	CENSUS USE
1.	2.

(Please correct any error in name, address, and ZIP Code)

**COVERAGE INSTRUCTIONS****Item 1 FEDERAL EMPLOYER IDENTIFICATION (EI) NUMBER**

Is the Federal Employer Identification (EI) Number printed in the upper left of the address box the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?

1 ☐ Yes — Go to item 22 ☒ No — Enter current EI Number

When did you start reporting payroll under this EI Number?

Month	Year
	19

**Item 2 NUMBER OF SERVICE LOCATIONS**

Enter the total number of service locations covered by this report as of December 31, 1994

**Item 3 OPERATING RECEIPTS****Line a** — Report fees and commissions from the placement of individuals with employers. Report in line a(1) fees received from employers. Report in line a(2) fees received from applicants.**Line b** — Report gross billings received for providing help supply to others on a temporary basis.**Line c(1)** — Report gross billings from providing employee leasing services. Include amounts billed to cover payroll and benefits paid to leased employees as well as administrative and service fees.**Line c(2)** — Report receipts from providing contract labor without payroll and employee benefit accounting, and other specialized personnel management services.**Line d** — Report all other operating receipts not reported in lines a through c above.**Line e** — Report the sum of lines a through d.

	Key code	1994			
		Bill.	Mil.	Thou.	Dol.
<b>e. Placement fees and commissions</b>					
(1) Employer paid fees	201				
(2) Applicant paid fees	202				
<b>b. Temporary help supply services</b>	203				
<b>c. Continuing help supply services</b>					
(1) Employee leasing	204				
(2) All other continuing help supply services	205				
<b>d. All other receipts</b>	206				
<b>e. Total operating receipts — Sum of lines a through d</b>	002				

**Item 4 PERCENTAGE OF RECEIPTS, BY CUSTOMER**

Report the percentage of total operating receipts reported in item 3e above for the customers listed. Report whole percents.

**NOTE** — The sum of lines 4a through 4c should equal 100%.

	Key code	1994	
<b>a. Federal Government</b>	209		%
<b>b. State and local governments (including public authorities)</b>	210		%
<b>c. All other</b>	211		%
<b>d. TOTAL</b>			100%

Firms providing temporary help supply services, complete item 5. All others SKIP to item 6.																																													
<b>Item 5 RECEIPTS BY TYPE OF TEMPORARY HELP SUPPLIED</b>																																													
Report the percentage of temporary help supply receipts reported on line 3b from providing the following types of personnel. Report whole percents. <b>NOTE</b> — The sum of lines 5a(1) through 5e should equal 100%.																																													
<b>a. Office support</b> <table style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 80%;"></th> <th style="width: 10%; text-align: center;">Key code</th> <th style="width: 10%; text-align: center;">1994</th> </tr> <tr> <td>(1) Secretaries, typists, word processors</td> <td style="text-align: center;">212</td> <td style="text-align: center;">%</td> </tr> <tr> <td>(2) Clerks, bookkeepers</td> <td style="text-align: center;">213</td> <td style="text-align: center;">%</td> </tr> <tr> <td>(3) Other office support personnel — Specify type(s)</td> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;">214</td> <td style="text-align: center;">%</td> </tr> </table>		Key code	1994	(1) Secretaries, typists, word processors	212	%	(2) Clerks, bookkeepers	213	%	(3) Other office support personnel — Specify type(s)				214	%	<b>c. Medical — Continued</b> <table style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 80%;"></th> <th style="width: 10%; text-align: center;">Key code</th> <th style="width: 10%; text-align: center;">1994</th> </tr> <tr> <td>(3) Nurses</td> <td style="text-align: center;">222</td> <td style="text-align: center;">%</td> </tr> <tr> <td>(4) Hospital staff — general</td> <td style="text-align: center;">223</td> <td style="text-align: center;">%</td> </tr> <tr> <td>(5) Home health care</td> <td style="text-align: center;">224</td> <td style="text-align: center;">%</td> </tr> <tr> <td>(6) Other medical personnel — Specify type(s)</td> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;">225</td> <td style="text-align: center;">%</td> </tr> </table>		Key code	1994	(3) Nurses	222	%	(4) Hospital staff — general	223	%	(5) Home health care	224	%	(6) Other medical personnel — Specify type(s)				225	%											
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<b>b. Technical and professional (other than medical)</b> <table style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 80%;"></th> <th style="width: 10%; text-align: center;">Key code</th> <th style="width: 10%; text-align: center;">1994</th> </tr> <tr> <td>(1) Engineers</td> <td style="text-align: center;">215</td> <td style="text-align: center;">%</td> </tr> <tr> <td>(2) Accountants</td> <td style="text-align: center;">216</td> <td style="text-align: center;">%</td> </tr> <tr> <td>(3) Programmers, data processors</td> <td style="text-align: center;">217</td> <td style="text-align: center;">%</td> </tr> <tr> <td>(4) Sales and marketing</td> <td style="text-align: center;">218</td> <td style="text-align: center;">%</td> </tr> <tr> <td>(5) Other technical and professional personnel — Specify type(s)</td> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;">219</td> <td style="text-align: center;">%</td> </tr> </table>		Key code	1994	(1) Engineers	215	%	(2) Accountants	216	%	(3) Programmers, data processors	217	%	(4) Sales and marketing	218	%	(5) Other technical and professional personnel — Specify type(s)				219	%	<b>d. Industrial and construction</b> <table style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 80%;"></th> <th style="width: 10%; text-align: center;">Key code</th> <th style="width: 10%; text-align: center;">1994</th> </tr> <tr> <td>(1) Laborers (skilled and unskilled)</td> <td style="text-align: center;">226</td> <td style="text-align: center;">%</td> </tr> <tr> <td>(2) Drivers and warehousemen</td> <td style="text-align: center;">227</td> <td style="text-align: center;">%</td> </tr> <tr> <td>(3) Security guards</td> <td style="text-align: center;">228</td> <td style="text-align: center;">%</td> </tr> <tr> <td>(4) Janitors, cleaning personnel</td> <td style="text-align: center;">229</td> <td style="text-align: center;">%</td> </tr> <tr> <td>(5) Other industrial and construction personnel — Specify type(s)</td> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;">230</td> <td style="text-align: center;">%</td> </tr> </table>		Key code	1994	(1) Laborers (skilled and unskilled)	226	%	(2) Drivers and warehousemen	227	%	(3) Security guards	228	%	(4) Janitors, cleaning personnel	229	%	(5) Other industrial and construction personnel — Specify type(s)				230	%		
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<b>SURVEY COVERAGE</b>																																													
<b>EMPLOYMENT AGENCIES</b> — Locations primarily engaged in providing placement and employment services to employers or those seeking employment, such as: <ul style="list-style-type: none"> <li>• Chauffeur registries</li> <li>• Executive placing services</li> <li>• Labor contractors, except farm labor</li> <li>• Maid registries</li> <li>• Model registries</li> <li>• Shipcrew agencies</li> <li>• Teachers' agencies</li> <li>• Employment agencies, except theatrical and motion pictures</li> <li>• Nurses' registries</li> </ul>																																													
<b>HELP SUPPLY SERVICES</b> — Locations primarily engaged in supplying temporary or continuing help on a contract or fee basis. The help supplied is always on the payroll of the supplying location. This includes: <ul style="list-style-type: none"> <li>• Office help service</li> <li>• Fashion show service (supply of models)</li> <li>• Employee leasing service</li> <li>• Help supply service</li> <li>• Labor pools (except farm workers)</li> <li>• Manpower pools (except farm labor)</li> <li>• Modeling service</li> <li>• Temporary help supply</li> <li>• Usher service</li> </ul>																																													
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**B-500T3**FORM **B-500T3**  
(7-13-94)U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS

OMB No.

Approval Expires:

**1994  
SERVICE ANNUAL SURVEY  
COMPUTER PROGRAMMING,  
DATA PROCESSING, AND OTHER  
COMPUTER RELATED SERVICES**

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Associate Director for Administration, Attn: Paperwork Reduction, Bureau of the Census, Room 3104, FB 3, Washington, DC 20233-0001; and to the Office of Management and Budget, Attn: Paperwork Reduction, Washington, DC 20503.

**PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE.**

In correspondence pertaining to this report, please refer to the IDENTIFICATION Number shown below.

100 CENSUS USE	
1.	2.

**PENALTY FOR FAILURE TO REPORT  
DUE DATE: 30 DAYS AFTER RECEIPT OF FORM**

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Any questions call 1-800-253-1882

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**GENERAL INSTRUCTIONS**  
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instructions before making your entries.

(Please correct any error in name, address, and ZIP Code)

**COVERAGE INSTRUCTIONS****Item 1 FEDERAL EMPLOYER IDENTIFICATION (EI) NUMBER**

Is the Federal Employer Identification (EI) Number printed in the upper left of the address box the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?

1 ☐ Yes — Go to item 2  
2 ☐ No — Enter current EI Number

When did you start reporting payroll under this EI Number?

Month \_\_\_\_\_ Year 19\_\_\_\_

**Item 2 NUMBER OF SERVICE LOCATIONS**

1994

Enter the total number of service locations covered by this report as of December 31, \_\_\_\_\_

**Item 3 OPERATING RECEIPTS**

Key code	1994			
	Bil.	Mil.	Thou.	Dol.
002				

Operating receipts, excluding sales taxes and other taxes

**Item 4 SOURCES OF RECEIPTS**

Report the percentages of total operating receipts reported in item 3 above from the sources listed. Report whole percents.

Please DO NOT combine data for two or more detail lines. Estimates are acceptable.

**Line a** — Report the percentage of receipts from developing or modifying computer software and packaging the software ("bundling") with purchased computer hardware to create and market an integrated system for specific application. Report here only if this firm develops or modifies computer software, markets purchased computer hardware, and is involved in all phases of systems development from design through installation.

**Line d** — Report the percentage of receipts from providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and is taken from other primary sources. Firms engaged in collecting data bases from primary sources and reformatting or editing them for distribution through information retrieval services report in line j.

**Line e** — Report the percentage of receipts from providing computer processing and data preparation services. The service may consist of complete processing and preparation of reports from data supplied by the customer or a specialized service, such as data entry or making data processing equipment available on an hourly or time-sharing basis.

**Line f** — Report the percentage of receipts from providing on-site management and operation of computer and data processing facilities, on a contract or fee basis.

**Line g** — Report the percentage of receipts from the rental and leasing of computer and data processing equipment. Include maintenance here when part of the lease agreement.

**Line i** — Report the percentage of receipts from consulting and planning for computer and data processing systems, except when part of programming services.

**Line j** — Report the percentage of receipts from providing all other computer services, such as data base development; disk and diskette conversion; disk, diskette or tape recertification; etc.

**Line k** — Include the percentage of sales of merchandise and equipment such as computers and peripheral equipment and prepackaged software (resales). Also include the percentage of receipts from the fair sales value of merchandise marketed in 1994 under capital, finance, or full-payout leases.

**NOTE** — The sum of lines 4a through 4k should equal 100%.

	Key code	1994
a. Computer integrated systems	501	%
b. Custom computer programming and software design	502	%
c. Prepackaged computer software design, development, and production	503	%
d. Information retrieval services	504	%
e. Computer processing and data preparation services	505	%
f. Computer facilities management services	506	%
g. Computer rental and leasing	507	%
h. Maintenance and repair of computers and peripheral equipment	508	%
i. Computer consulting	509	%
j. Other computer services	510	%
k. All other receipts	511	%
<b>I. TOTAL</b>		<b>100%</b>

<b>Item 5 REPORT PERIOD</b>		<b>Key code</b>		<b>1994</b>		
Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.		1 <input type="checkbox"/> Calendar year — Go to item 6 2 <input type="checkbox"/> Fiscal year 3 <input type="checkbox"/> Less than 12 months		<b>From</b>	<b>005</b>	
				<b>To</b>	<b>010</b>	
<b>Item 6 ORGANIZATIONAL STATUS</b>						
Mark (X) the ONE box which best describes this firm or organization during 1994.						
0 <input type="checkbox"/> Corporation 1 <input type="checkbox"/> Individual proprietorship 2 <input type="checkbox"/> Partnership 3 <input type="checkbox"/> Governmental — Specify <input type="checkbox"/> 4 <input type="checkbox"/> Other — Specify <input type="checkbox"/>						
<b>Item 7 OWNERSHIP OR CONTROL</b>		Name of owning or controlling company				
<b>a.</b> Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this firm or organization?  1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No — Continue with item 7b		Number and street				
		City, State, and ZIP Code				
		EI Number <input type="text"/>				
<b>b.</b> Did this firm or organization acquire or merge with another company during 1994?  1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No — Continue with item 8		Name of company acquired or merged with				
		Number and street				
		City, State, and ZIP Code				
		Date of merger or acquisition <input type="text"/> Month <input type="text"/> Year <input type="text"/> EI Number <input type="text"/>				
<b>SURVEY COVERAGE</b>						
<b>COMPUTER PROGRAMMING SERVICES</b> — Locations primarily engaged in computer programming services on a contract or fee basis. Locations of this industry perform a variety of additional services, such as computer software design and analysis; modification of custom software; and training in the use of custom software.						
<b>PREPACKAGED SOFTWARE</b> — Locations primarily engaged in the design, development, and production of prepackaged computer software. Important products of this industry include operating, utility, and application programs.						
<b>COMPUTER INTEGRATED SYSTEMS DESIGN</b> — Locations primarily engaged in developing or modifying computer software, and packaging or bundling software with purchased computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific application. Locations in this industry must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of systems development from design through installation.						
<b>COMPUTER PROCESSING AND DATA PREPARATION AND PROCESSING SERVICES</b> — Locations primarily engaged in providing computer processing and data preparation services. The service may consist of complete processing and preparation of reports from data supplied by the customer or a specialized service, such as data entry or making data processing equipment available on an hourly or time-sharing basis.						
<b>INFORMATION RETRIEVAL SERVICES</b> — Locations primarily engaged in providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and is taken from other primary sources.						
<b>COMPUTER FACILITIES MANAGEMENT SERVICES</b> — Locations primarily engaged in providing on-site management and operation of computer and data processing facilities on a contract or fee basis.						
<b>COMPUTER RENTAL AND LEASING</b> — Locations primarily engaged in renting or leasing computers and related data processing equipment on the customer's site, whether or not also providing maintenance or support services.						
<b>COMPUTER MAINTENANCE AND REPAIR</b> — Locations primarily engaged in the maintenance and repair of computers and computer peripheral equipment.						
<b>REMARKS</b> — To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data.						
<b>CENSUS USE</b>						
<b>Item 8 CERTIFICATION</b>		This report is substantially accurate and has been prepared in accordance with instructions.				
Name of person to contact regarding this report — Please print		Address (Number and street, city, State, ZIP Code)		Telephone		
				Area code	Number	Extension
Signature		Title		Date		Fax number
						Area code

**B-500T4**

OMB No.

Approval Expires:

FORM **B-500T4**  
(7-13-94)U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS**1994  
SERVICE ANNUAL SURVEY  
EQUIPMENT RENTAL  
AND LEASING****PENALTY FOR FAILURE TO REPORT  
DUE DATE: 30 DAYS AFTER RECEIPT OF FORM****NOTICE** — Your report to the Census Bureau is **confidential** by law (title 13, U.S. Code). It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process**.**RETURN TO** **BUREAU OF THE CENSUS**  
1201 East 10th Street  
Jeffersonville, IN 47132-0001

Any questions call 1-800-253-1882

IF BOOK FIGURES ARE NOT AVAILABLE,  
CAREFULLY PREPARED ESTIMATES ARE  
ACCEPTABLE.**GENERAL INSTRUCTIONS**  
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instructions before making your entries.Public reporting burden for this collection of information is estimated to average 60 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Associate Director for Administration; Attn: Paperwork Reduction; Bureau of the Census; Room 3104, FB 3; Washington, DC 20233-0001; and to the Office of Management and Budget; Attn: Paperwork Reduction, Washington, DC 20503.  
**PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE.**

In correspondence pertaining to this report, please refer to the IDENTIFICATION Number shown below.

100 CENSUS USE  
1. 2.

(Please correct any error in name, address, and ZIP Code)

**COVERAGE INSTRUCTIONS****Item 1 FEDERAL EMPLOYER IDENTIFICATION (EI) NUMBER**

Is the Federal Employer Identification (EI) Number printed in the upper left of the address box the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?

1 ☐ Yes — Go to Item 22 ☐ No — Enter current EI Number

When did you start reporting payroll under this EI Number?

Month Year 19

**Item 2 NUMBER OF SERVICE LOCATIONS**

1994

Enter the total number of service locations covered by the report as of December 31, \_\_\_\_\_

**Item 3 OPERATING RECEIPTS**Key code 1994  
002 Bil. Mil. Thou. Dol.

Operating receipts, excluding sales taxes and other taxes \_\_\_\_\_

**Item 4 SOURCES OF RECEIPTS**

Report the percentages of total operating receipts reported in item 3 above from the sources listed. Report whole percents.

**Line c** — Include the percentage of receipts from the rental of video cassette recorders and players, and from office machines, except computers and data processing equipment.**Line j** — Include labor charges and repair parts installed.**Line k** — Exclude the sale of used equipment.**Line l** — Report the percentage from all other receipts. Include receipts from rental and leasing not covered in a through k above, such as computer and data processing equipment, airplanes (without pilots), video tapes and disks, automobiles and other automotive equipment (without drivers), etc. Also include here the percentage of receipts from the fair sales value of merchandise marketed in 1994 under capital, finance, or full-payout leases. If the amount is larger than 50 percent, please provide an explanation in the "Remarks" section on the back.**NOTE** — The sum of lines 4a(1) through 4l should equal 100%.

	Key code	1994
a. Heavy construction and earth moving equipment		
(1) With operators	450	%
(2) Without operators	451	%
b. Industrial equipment, except heavy construction and earth moving equipment	452	%
c. Electronic equipment, except computer and medical equipment	453	%
d. Medical equipment and supplies	454	%
e. Tools	455	%
f. Party goods	456	%
g. Home furniture and appliances	457	%
h. Business furniture	458	%
i. All other rental and leasing	459	%
j. Repair and maintenance	460	%
k. Sales of merchandise	461	%
l. All other sources	462	%
m. TOTAL		100%



<b>Item 5 PERCENTAGE OF RECEIPTS, BY CUSTOMER</b>				<b>Key code</b>		<b>1994</b>		
Report the percentage of total operating receipts reported in item 3 on page one from the customers listed. Report whole percents.  <b>NOTE</b> — The sum of lines 5a and 5b should equal 100%.				<b>a. Individuals</b>		<b>464</b>	%	
				<b>b. Businesses and all others</b>		<b>465</b>	%	
				<b>c. TOTAL</b>		<b>100%</b>		
<b>Item 6 REPORT PERIOD</b>				<b>Key code</b>		<b>1994</b>		
Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.  <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Calendar year — Go to item 7  <input type="checkbox"/> Fiscal year  <input type="checkbox"/> Less than 12 months         </div> <div style="font-size: 2em;">}</div> <div> <b>From</b> <b>005</b>  <b>To</b> <b>010</b> </div> </div>						Month	Day	Year
<b>Item 7 ORGANIZATIONAL STATUS</b>								
Mark (X) the ONE box which best describes this firm during 1994. <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Corporation  <input type="checkbox"/> Individual proprietorship  <input type="checkbox"/> Partnership         </div> <div> <input type="checkbox"/> Governmental — Specify <span style="border-bottom: 1px solid black; width: 50px;"></span> </div> <div> <input type="checkbox"/> Other — Specify <span style="border-bottom: 1px solid black; width: 50px;"></span> </div> </div>								
<b>Item 8 OWNERSHIP OR CONTROL</b>		Name of owning or controlling company						
<b>a.</b> Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this firm?  <input type="checkbox"/> Yes —————→ <input type="checkbox"/> No — Continue with item 8b		Number and street						
		City, State, and ZIP Code						
		EI Number —————→						
<b>b.</b> Did this company acquire or merge with another company during 1994?  <input type="checkbox"/> Yes —————→ <input type="checkbox"/> No — Continue with item 9		Name of company acquired or merged with						
		Number and street						
		City, State, and ZIP Code						
		Date of merger or acquisition —————→		Month	Year	EI Number —————→		
<b>SURVEY COVERAGE</b>								
Locations primarily engaged in renting or leasing tools and other equipment including heavy construction and earth-moving equipment. This includes:								
<div style="display: flex; flex-wrap: wrap;"> <div style="width: 50%;"> <ul style="list-style-type: none"> <li>Airplane rental (without pilots)</li> <li>Appliance rental</li> <li>Bulldozer rental and leasing</li> <li>Coin-operated machine rental</li> <li>Construction equipment, heavy, rental and leasing</li> <li>Crane rental and leasing</li> <li>Earth moving equipment rental and leasing</li> <li>Electronic equipment rental and service</li> <li>Equipment rental and leasing</li> <li>Furniture</li> <li>Invalid supplies rental and leasing</li> </ul> </div> <div style="width: 50%;"> <ul style="list-style-type: none"> <li>Leasing of equipment</li> <li>Medical equipment rental and leasing</li> <li>On field equipment rental</li> <li>Oil well drilling equipment rental; machinery, drilling bits, etc.</li> <li>Party supply rentals</li> <li>Photo rentals</li> <li>Rental of dishes, silverware, tables, and banquet accessories</li> <li>Toilet (portable) rental</li> <li>Tool rental</li> <li>Vending machines, rental only</li> </ul> </div> </div>								
REMARKS — To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data.								
<div style="border: 1px solid black; padding: 5px; display: inline-block;"><b>CENSUS USE</b></div>								
<b>Item 9 CERTIFICATION</b>		This report is substantially accurate and has been prepared in accordance with instructions.						
Name of person to contact regarding this report — Please print		Address (Number and street, city, State, ZIP Code)		Telephone				
				Area code	Number	Extension		
Signature		Title		Date		Fax number		
						Area code	Number	Extension

**B-500T5**

OMB No.

Approval Expires:

FORM **B-500T5** U.S. DEPARTMENT OF COMMERCE  
(7-13-94) BUREAU OF THE CENSUS**1994  
SERVICE ANNUAL SURVEY****AUTOMOTIVE RENTAL AND  
LEASING WITHOUT DRIVERS****PENALTY FOR FAILURE TO REPORT  
DUE DATE: 30 DAYS AFTER RECEIPT OF FORM**

**NOTICE** — Your report to the Census Bureau is **confidential** by law (title 13, U.S. Code). It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process**.

**RETURN TO** **BUREAU OF THE CENSUS**  
1201 East 10th street  
Jeffersonville, IN 47132-0001

Any questions call 1-800-253-1882

IF BOOK FIGURES ARE NOT AVAILABLE,  
CAREFULLY PREPARED ESTIMATES ARE  
ACCEPTABLE.

**GENERAL INSTRUCTIONS**  
Please read the accompanying  
instructions before making your entries.

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Associate Director for Administration; Attn: Paperwork Reduction; Bureau of the Census, Room 3104, FB 3; Washington, DC 20233-0001; and to the Office of Management and Budget; Attn: Paperwork Reduction, Washington, DC 20503.  
**PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE.**

In correspondence pertaining to this report, please refer to the IDENTIFICATION Number shown below.

100 CENSUS USE	
1.	2.

(Please correct any error in name, address, and ZIP Code)

**COVERAGE INSTRUCTIONS****Item 1 FEDERAL EMPLOYER IDENTIFICATION (EI) NUMBER**

Is the Federal Employer Identification (EI) Number printed in the upper left of the address box the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?

1 ☐ Yes — Go to Item 2  
2 ☐ No — Enter current EI Number

When did you start reporting payroll under this EI Number?

Month Year  
19

**Item 2 NUMBER OF SERVICE LOCATIONS**

1994

Enter the total number of service locations covered by this report as of December 31, \_\_\_\_\_

**Item 3 OPERATING RECEIPTS**

Key code	1994			
	Bil.	Mil.	Thou.	Dol.
002				

Operating receipts, excluding sales taxes and other taxes \_\_\_\_\_

**Item 4 SOURCES OF RECEIPTS**

Report the percentages of total operating receipts reported in Item 3 above from the sources listed. Report whole percents.

**Line e** — Include the percentage of receipts from the fair sales value of merchandise marketed in 1994 under capital, finance, or full-payout leases.

**NOTE** — The sum of lines 4a(1) through 4e should equal 100%.

	Key code	1994
<b>a. Short-term rental of the following automotive equipment <u>without</u> drivers:</b>		
(1) Passenger cars	550	%
(2) Trucks	551	%
(3) Truck tractors	552	%
(4) Truck trailers, full and semi	553	%
(5) Utility trailers	554	%
(6) Motor homes, travel trailers, and other recreational vehicles	555	%
<b>b. Leasing (except finance leasing) of the following automotive equipment <u>without</u> drivers:</b>		
(1) Passenger cars	556	%
(2) Trucks	557	%
(3) Truck tractors	558	%
(4) Truck trailers, full and semi	559	%
<b>c. Rental and leasing (except finance leasing) of all other equipment</b>		
	560	%
<b>d. Sales of fuels and merchandise</b>		
	561	%
<b>e. All other operating receipts — Describe in "Remarks" section if this is the largest source of receipts.</b>		
	562	%
<b>f. TOTAL OPERATING RECEIPTS</b>		<b>100%</b>

<b>Item 5 PERCENTAGE OF RECEIPTS, BY CUSTOMER</b>		<b>Key code</b>		<b>1994</b>		
Report the percentages of total operating receipts reported in item 3 on page one from the customers listed. Report whole percents.  <b>NOTE</b> — The sum of lines 5a and 5b should equal 100%.		<b>a. Individuals</b>		<b>563</b>	%	
		<b>b. Businesses and all others</b>		<b>564</b>	%	
		<b>c. TOTAL</b>		<b>100%</b>		
<b>Item 6 REPORT PERIOD</b>		<b>Key code</b>		<b>1994</b>		
Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.  <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Calendar year — Go to item 7  <input type="checkbox"/> Fiscal year  <input type="checkbox"/> Less than 12 months         </div> <div style="border-left: 1px solid black; padding-left: 10px;">           From <b>005</b> To <b>010</b> </div> </div>				Month	Day	
				Year		
<b>Item 7 ORGANIZATIONAL STATUS</b>						
Mark (X) the ONE box which best describes this firm during 1994.  <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Corporation  <input type="checkbox"/> Individual proprietorship  <input type="checkbox"/> Partnership         </div> <div> <input type="checkbox"/> Governmental — Specify <span style="border-bottom: 1px solid black; width: 50px;"></span> </div> <div> <input type="checkbox"/> Other — Specify <span style="border-bottom: 1px solid black; width: 50px;"></span> </div> </div>						
<b>Item 8 OWNERSHIP OR CONTROL</b>						
<b>a. Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this firm?</b>  <input type="checkbox"/> Yes <span style="border-bottom: 1px solid black; width: 100px;"></span> <input type="checkbox"/> No — Continue with item 8b		Name of owning or controlling company				
		Number and street				
		City, State, and ZIP Code				
<b>b. Did this company acquire or merge with another company during 1994?</b>  <input type="checkbox"/> Yes <span style="border-bottom: 1px solid black; width: 100px;"></span> <input type="checkbox"/> No — Continue with item 9		Name of company acquired or merged with				
		Number and street				
		City, State, and ZIP Code				
		Date of merger or acquisition		Month	Year	
				EI Number <span style="border-bottom: 1px solid black; width: 50px;"></span>		
<b>SURVEY COVERAGE</b>						
<b>PASSENGER CAR RENTAL AND LEASING, WITHOUT DRIVERS</b> — Locations primarily engaged in short-term rental or extended term leasing (with or without maintenance) of passenger cars without drivers.			<b>UTILITY TRAILER AND RECREATIONAL VEHICLE RENTAL</b> — Locations primarily engaged in daily or extended-term rental of utility trailer and recreational vehicles.			
<b>REMARKS</b> — To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data.						
<div style="border: 1px solid black; padding: 5px; width: fit-content;">CENSUS USE</div>						
<b>Item 9 CERTIFICATION</b>						
This report is substantially accurate and has been prepared in accordance with instructions.						
Name of person to contact regarding this report — Please print		Address (Number and street, city, State, ZIP Code)		Telephone		
				Area code	Number	Extension
Signature		Title		Date		
						Fax number
				Area code	Number	
					Extension	

**B-500T6**

OMB No.

Approval Expires:

FORM **B-500T6** U.S. DEPARTMENT OF COMMERCE  
(7-13-94) BUREAU OF THE CENSUS**1994  
SERVICE ANNUAL SURVEY  
AMUSEMENT PARKS****PENALTY FOR FAILURE TO REPORT  
DUE DATE: 30 DAYS AFTER RECEIPT OF FORM****NOTICE** — Your report to the Census Bureau is **confidential** by law (title 13, U.S. Code). It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process**.**RETURN TO** **BUREAU OF THE CENSUS**  
1201 East 10th Street  
Jeffersonville, IN 47132-0001

Any questions call 1-800-253-1882

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**PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE.**

In correspondence pertaining to this report, please refer to the IDENTIFICATION Number shown below.

100	CENSUS USE
1.	2.

(Please correct any error in name, address, and ZIP Code)

**COVERAGE INSTRUCTIONS****Item 1 FEDERAL EMPLOYER IDENTIFICATION (E) NUMBER**

Is the Federal Employer Identification (EI) Number printed in the upper left of the address box the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?

- 1 ☐ Yes — Go to item 2  
 2 ☐ No — Enter current EI Number

When did you start reporting payroll under this EI Number?

Month Year 19

**Item 2 NUMBER OF SERVICE LOCATIONS**

Enter the total number of service locations covered by this report as of December 31, 1994

**Item 3 OPERATING RECEIPTS**

Operating receipts, excluding sales taxes and other taxes

Key code	1994			
	Bil.	Mil.	Thou.	Dol.
002				

**Item 4 SOURCES OF RECEIPTS**

Report the percentages of total operating receipts reported in item 3 above from the sources listed. Report whole percents.

**Line a** — Report the percentage from the sale of general or specific exhibit admissions, exclusive of any State and local admission taxes. Include season ticket sales.**Line b** — Report the percentage from the sale of food, candy, refreshments, etc., excluding all sales taxes. Do not include sales made by operators of concessions, nor this firm's share of receipts from vending machines operated by others.**NOTE** — The sum of lines 4a through 4d should equal 100%.

	Key code	1994
a. Admissions — Do not include admission taxes.	601	%
b. Sales of food, refreshments, and alcoholic beverages	602	%
c. Sales of other merchandise	603	%
d. All other amounts received from customers — Describe in "Remarks" section if this is largest source of receipts.	604	%
e. TOTAL		100%

**Item 5 REPORT PERIOD**

Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.

- 1 ☐ Calendar year — Go to item 6  
 2 ☐ Fiscal year  
 3 ☐ Less than 12 months

Key code	1994		
	Month	Day	Year
From 005			
To 010			

**Item 6 ORGANIZATIONAL STATUS**

Mark (X) the ONE box which best describes this firm or organization during 1994.

- 0 ☐ Corporation  
 1 ☐ Individual proprietorship  
 2 ☐ Partnership

5 ☐ Governmental — Specify9 ☐ Other — Specify

Item 7 <b>OWNERSHIP OR CONTROL</b>		Name of owning or controlling company	
<b>a.</b> Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this firm or organization?	<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="display: flex; justify-content: space-between; align-items: center;"> <span>1 <input type="checkbox"/> Yes</span> <span>2 <input type="checkbox"/> No – Continue with item 7b</span> </div>	<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="display: flex; justify-content: space-between; align-items: center;"> <span>City, State, and ZIP Code</span> <div style="border-bottom: 1px solid black; height: 15px; width: 100px;"></div> </div> <div style="display: flex; justify-content: space-between; align-items: center;"> <span>El Number</span> <div style="border-bottom: 1px solid black; height: 15px; width: 100px;"></div> </div>	
<b>b.</b> Did this company or organization acquire or merge with another company during 1994?	<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="display: flex; justify-content: space-between; align-items: center;"> <span>1 <input type="checkbox"/> Yes</span> <span>2 <input type="checkbox"/> No – Continue with item 8</span> </div>	<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="display: flex; justify-content: space-between; align-items: center;"> <span>City, State, and ZIP Code</span> <div style="border-bottom: 1px solid black; height: 15px; width: 100px;"></div> </div> <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="border-bottom: 1px solid black; height: 15px; width: 100px;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 50px;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 50px;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100px;"></div> </div>	
<b>SURVEY COVERAGE</b> <b>AMUSEMENT PARKS</b> — Locations that operate, in whole or in part, a number of attractions, such as mechanical rides, amusement devices, refreshment stands, and picnic grounds (includes amusement centers and parks, amusement piers, and theme parks).			
<b>REMARKS</b> – To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data.			
FACSIMILE			
			<div style="border: 1px solid black; padding: 2px; display: inline-block;"><b>CENSUS USE</b></div>
<b>Item 8 <b>CERTIFICATION</b></b> This report is substantially accurate and has been prepared in accordance with instructions.			
Name of person to contact regarding this report – Please print	Address (Number and street, city, State, ZIP Code)	<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div>	
Signature	Title	Date	<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div>





# Census Catalog and Guide: 1996

The U.S. Census Bureau announces its 315-page One-Stop Guide to all kinds of statistics!

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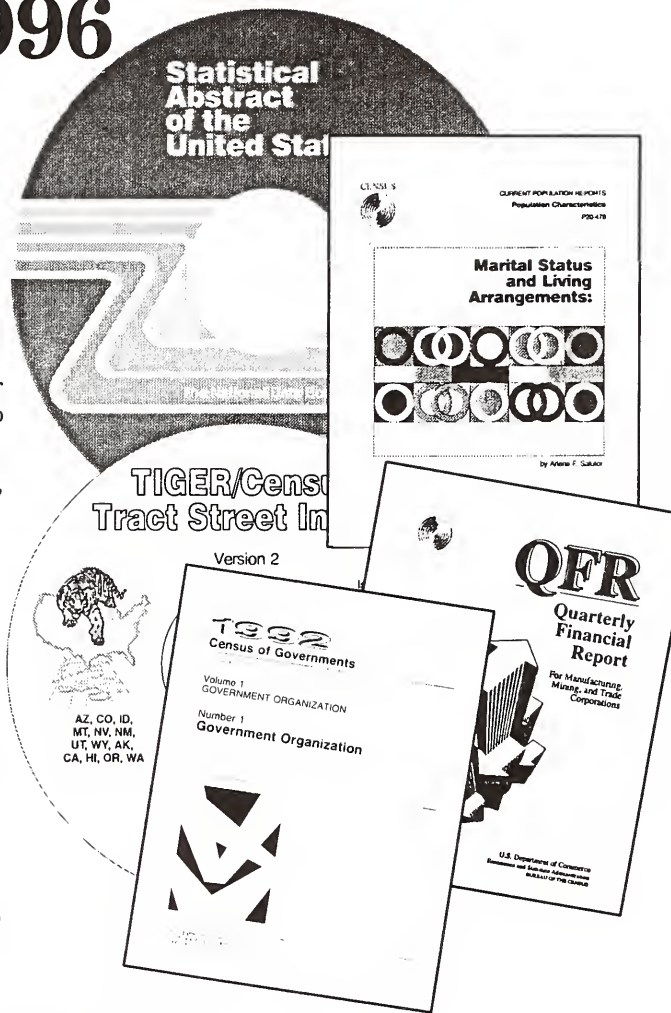
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